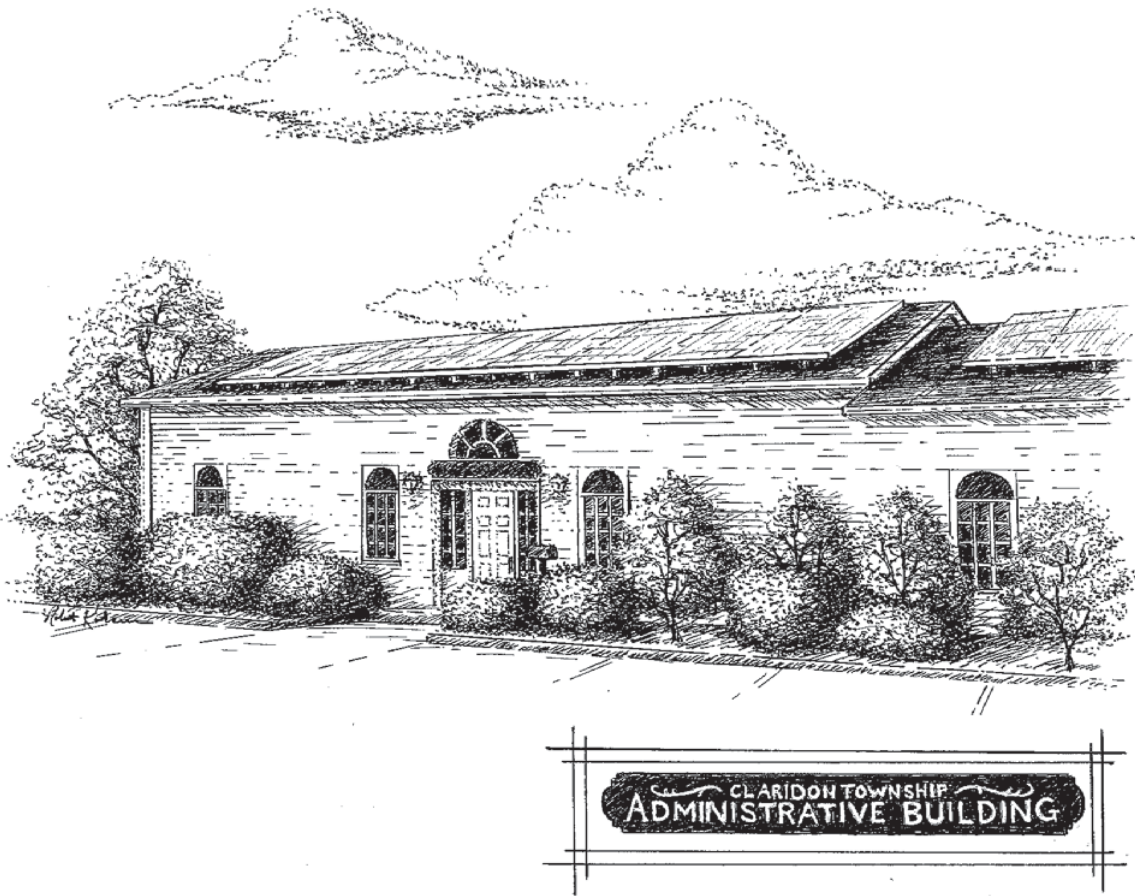


Geauga County, Ohio
Comprehensive Annual Financial Report



For the Year Ended December 31, 2014

ABOUT THE COVER

Pictured on the cover is the Claridon Township Administrative Building. With proceeds of a Northeast Ohio Public Energy Council grant, Claridon Township added 45 solar panels to the south roof of the Administrative Building in 2010. Originally named Canton and later Burlington, Township 8 of Range 9 of the Western Reserve was incorporated as the Township of Burlington in 1817 and included parts of now Burton and Munson Townships. The name was changed to Claridon circa 1820.

- It is estimated that the solar panels on the Administrative Building generate about 1/3 of the townships electricity needs for that building and the Town Hall.
- In 1974, the Lot Hathaway House was listed on the National Register of Historic Places. It is listed for its distinction as one of the area's best examples of Greek Revival architectural design.
- The First Congregational Church of Claridon was established in 1827 and is listed on the National Register of Historic Places.

For more information about Claridon Township, please check out their website at www.claridontownship.com. Residents are encouraged to attend trustee meetings which are held on the 1st and 3rd Monday of each month at 6:00pm at the Administrative Building.

Claridon Township
13932 Mayfield Road
Chardon, OH 44024
Phone: 440-635-9732

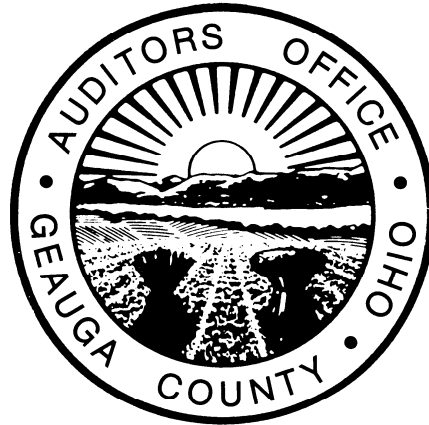
Artwork for the cover was drawn by local Geauga County resident, artist Robert A. Kolcum, a retired employee of the Geauga County Auditor's Office.

Introductory Section

Geauga County, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2014



Frank J. Gliha
Geauga County Auditor

Prepared by The Geauga County Auditor's Office:

Ronald H. Leyde
Chief Deputy Auditor

Geauga County, Ohio

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Auditor
Frank J. Gliha
Chief Fiscal Officer

June 30, 2015

To the Citizens of Geauga County
and to The Board of County Commissioners:
the Honorable Blake A. Rear
the Honorable Walter M (Skip) Claypool, and
the Honorable Ralph Spidalieri

It is my privilege to present to you Geauga County's (the County) Comprehensive Annual Financial Report (CAFR). This report enables the County to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a GAAP (Generally Accepted Accounting Principles), basis, and Ohio Revised Code Section 117.38 which requires the counties reporting on a GAAP basis to file unaudited General Purpose External Financial Statements with the Auditor of State within 150 days of year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Under Ohio law, regular audits are required to be performed on all financial related operations of the County. These audits may be done by either the State Auditor's Office or, if the State Auditor permits, an independent public accounting firm. For the year 2014, the County was audited by the Auditor of State's Office. Their unmodified opinion is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Reporting Entity

Gauga County was first organized by the General Assembly on March 1, 1806, as the second county in the Western Reserve. The name "Gauga," meaning "raccoon," is derived from the Native American language of the area. In 1789, three Connecticut families founded the first settlement in Geauga County at present-day Burton. A one-room log building was first erected in Chardon in 1808 to serve as a temporary courthouse and County seat. The first permanent courthouse was built on the southwest corner of Chardon's Public Square in 1813 at a cost of \$600. In March 1840, the residents of Painesville petitioned the General Assembly to designate Painesville as the county seat rather than Chardon, creating the present-day split between Geauga and Lake Counties. The present courthouse was built in 1869 at a cost of \$88,862.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293

Direct Line: (440) 279-1600

FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359

Web site: <http://www.auditor.co.geauga.oh.us>

Email: auditor@co.geauga.oh.us

Financial Responsibility Today... Economic Rewards Tomorrow

Because of the hills and heavy forest throughout the County, early settlers took up the dairy business. At one time, nearly 60 creameries were in operation. Middlefield is now the center of the County's cheese-making industry, while other areas of the County currently produce rubber, electrical machinery, cabinetry, metals and a variety of other products. Charles Martin Hall, born in Thompson Township, was the inventor of processed aluminum that contributed to the industrial growth of the County. Geauga County is the home of the oldest continuous County Fair in Ohio and is a leader in the production of maple products.

Gauga County is a predominantly rural Northeastern Ohio County, located due south of Lake County and directly east of Cuyahoga County and the City of Cleveland. The County is comprised of sixteen townships, four villages and one city covering an area of approximately 404 square miles. The County is served by four U.S. highways extending 56.6 miles in the County and twelve State highways extending 137.6 miles in the County. Freight carriers provide the major mode of transporting goods. Because of the County's strategic location, a number of large freight carriers have facilities located here. The nearest commercial airport is Cleveland-Hopkins International Airport located approximately forty-five miles west of the City of Chardon. The County Airport, in Middlefield, and the Cuyahoga County Airport, located within five miles of the County limits, provide additional transportation facilities.

Public education in the County is conducted primarily by seven school districts. Five of these districts operate a joint vocational facility, which offers students a chance to learn auto mechanics, information processing, cosmetology, agricultural management, and health occupations along with their typical junior and senior year studies. A number of private and parochial schools are located within or nearby the County. Residents of the County also have access to a wide range of higher educational facilities. A branch of Kent State University in the Village of Burton provides a two-year course of study. Within commuting distance are several public and private two-year and four-year colleges and universities, including the main campus of Kent State University, Hiram College, Notre Dame College, John Carroll University, Lake Erie College, Case Western Reserve University, Cuyahoga Community College, Cleveland State University, Lakeland Community College, Ursuline College and the University of Akron.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County also operates enterprise funds, which include water resources, water district and storm water.

For financial reporting purposes, the County includes all funds, agencies, boards and commissions making up Geauga County (the Primary Government) and its Component Unit in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The Primary Government includes the financial activities of the Children's Services Board, the County Board of Developmental Disabilities, and the Geauga County Board of Mental Health and Recovery Services.

The County serves as fiscal agent but is not financially accountable for the Geauga County Combined Health District and the Geauga County Soil and Water Conservation District, whose activities are included in this report as agency funds. Metzenbaum Sheltered Industries Workshop, a non-profit organization, has been included as a discretely presented component unit, based on the significant services and resources provided by the County.

Excluded from the reporting entity because they are legally separate and fiscally independent of the County are the Geauga County Educational Service Center, the Geauga County Historical Society, the Geauga Hospital, the Senior Citizens Center, the Geauga County Agricultural Society, the Geauga County Humane Society and Geauga Community Action, Inc.

The Emergency Management Agency, the Geauga/Trumbull Solid Waste District, and the Portage-Gauga Juvenile Detention and Rehabilitation Center are governmental joint ventures and the County Risk Sharing Authority, Inc., (CORSA) and the County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan are public entity risk pools in which the County participates. The County

serves as fiscal agent for the Geauga/Trumbull Solid Waste District, the Emergency Management Agency, and the Family First Council; therefore, they are reflected as agency funds within this report.

The Northeast Ohio Areawide Coordinating Agency, the Geauga County Regional Airport Authority, the North East Ohio Network, the Family First Council, the Geauga, Ashtabula and Portage Partnership Incorporated, and the Northeast Ohio Community Alternative Program Facility are jointly governed organizations of the County. The Geauga County Public Library and the Geauga County Park District are related organizations of the County.

A complete discussion of the County's reporting entity is provided in Notes 1, 13, 14, 15 and 25.

The County Form of Government

The County has only those powers conferred upon it by Ohio statutes. A three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of the County Auditor and the County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and has as one of his most important functions, the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between reappraisals. Following collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various government units. The County Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without his certification that funds for that contract or obligation have been lawfully appropriated and are available for payment or are in the process of collection. In addition, no account may be paid except by the County Auditor's warrant drawn upon the County Treasury. The County Auditor is responsible for the County's payroll and has other statutory accounting responsibilities. The County Auditor is also in charge of the County's bond retirement fund. By State law, the County Auditor is secretary of the County Board of Revision and the County Budget Commission, and the administrator and supervisor of the County Data Processing Board.

The County Treasurer, serving a four-year term, is required by State law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. He is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. The County Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The County Treasurer is a member of the County Board of Revision. In addition, the County Treasurer, the County Auditor and the Prosecuting Attorney form the County Budget Commission which plays an important part in the financial administration of County government as well as in all local governments throughout the County.

In addition to these officials, citizens also elect other County administrative officials, each of whom is independent within the limits of State statutes affecting their particular office. These officials include the County Prosecutor, County Engineer, County Coroner, Clerk of Courts, County Recorder, and the County Sheriff. These officials are elected to four-year terms. The citizens also elect the Common Pleas Judges and both General and Juvenile/Probate divisions to six-year terms.

The County Prosecutor is responsible for all legal matters for the County and all townships and local school districts within the County. The office is responsible for criminal cases such as felonies, child support delinquencies and tax foreclosures, as well as serving as the contact for victim assistance. The Prosecutor serves on the County Budget Commission.

The County Engineer is required by Ohio law to be a registered professional engineer and surveyor and serves as the civil engineer for the County and its officials. His primary responsibilities relate to the construction, maintenance and repair of County roads and bridges, related roadside drainage facilities and storm or surface runoff systems. He also prepares tax maps for the County Auditor.

The County Coroner is responsible for ordering autopsies, investigating suspicious deaths and issuing death certificates.

The Clerk of Courts is responsible for two divisions: legal and title. The legal division's main function is to file, process and preserve papers for cases that will be handled by the County Common Pleas Court, the District Court of Appeals. The title division's main function is to issue vehicle titles which serve as a person's only proof of ownership. All vehicles purchased in or out of the County by County residents are titled in Geauga County.

The County Recorder is responsible for recording and maintaining all deeds, mortgages, liens, and veterans discharge records.

The County Sheriff is the chief law enforcement officer of the County and provides certain specialized services which include maintaining a special staff of deputies whose duties are to assist local law enforcement officers upon their request and to enforce the law in unincorporated areas of the County. The Sheriff also operates and maintains the County jail and is responsible for its inmates, including persons detained for trial or transferred to other institutions.

The Common Pleas Court General Division's jurisdiction covers four categories of cases: criminal, civil, domestic relations, and administrative. The criminal cases are all felonies, which are the most serious crimes. Civil cases include personal injuries, business disputes, property matters, and equity cases. Domestic relations cases involve the issues relating to the break-up of the family unit as people go through divorce or dissolution. An example of an administrative case is zoning which may be appealed to the Eleventh District Court of Appeals and/or the Supreme Court of Ohio.

The Probate Court has jurisdiction to hear cases involving name changes, estates, guardianships, adoptions, conservatorships, releases from administration, trusts, wrongful death, marriages licenses, registration of birth and correction of birth records, mental illness, mental developmental disabilities, and civil actions.

The Juvenile Court has jurisdiction to hear delinquency, juvenile traffic, unruly, abuse, dependency, neglect, paternity, custody, visitation, child support, permanent custody, relinquishment of jurisdiction and limited adult criminal cases. The Judge is the ex officio clerk of the juvenile division and is responsible for all court records.

Local Economy

Some of Geauga County's largest employers include Kraftmaid Cabinetry, Geauga County Government, University Hospitals and WalMart. Four out of the ten largest employers in Geauga County are government agencies. They include Geauga County, Chardon Local School District, Kenston Local School District and West Geauga Local School District.

According to the Ohio Department of Development, Geauga County's population is estimated at 94,295 for 2014, which represents a 0.97 percent increase from the 2010 census figure of 93,389. The unemployment of the County as of December 31, 2014 was 5.1 percent. The State and National averages were both 5.7 and 6.2 percent, respectively. The County's unemployment rate ranks Geauga County as twenty-seventh lowest in the State.

Long-Term Financial Planning

The Board of County Commissioners, in anticipation of future retirements, has decided to designate a portion of the general fund's ending balance for sick and vacation payouts. The County pays 100 percent of accumulated unused vacation upon retirement and 25 percent of the accumulated sick time up to a maximum of 240 hours. Periodically, the Board of County Commissioners evaluates potential retirees in order to determine future requirements and adjusts the designation accordingly.

Relevant Financial Policies

The County Treasurer and the Investment Advisory Committee adopted an investment policy on July 1, 2003. The purpose of this policy is to establish priorities and guidelines regarding the investment management of the County's operating funds. These priorities and guidelines are based upon Chapter 135.35 ORC and prudent money management. The policy also follows Section 135.35 ORC in establishing what qualifies as an eligible investment. Safety of principal is the most important objective of the County's investment policy. The policy also focuses on issues regarding liquidity and yield.

Major Initiatives

In 2014, the Department of Community and Economic Development (CED), through an Allocation Grant, provided funding to the Geauga County Fairgrounds for paving of walkways and addition of 31 ADA parking spaces.

Gauga CED, through a Water and Sewer Grant, provided funding in the amount of \$600,000 and the Board of Commissioners have approved the use of CED program income in the amount of \$220,000 towards the Thompson Water and Sewer Project.

Gauga CED provides Fair Housing education and outreach county-wide by means of Landlord/Tenant Workshops, public meetings and mailings.

Also in 2014, two companies received Geauga County Revolving Loan Fund loans totaling \$425,000 resulting in the creation of 27 new jobs.

During 2014, the Office of the Geauga County Engineer completed the improvements on eight (8) projects covering seventeen and one-half (17.5) miles of roadway. Two (2) bridges were replaced. The total cost for the work performed in 2014 totaled nearly \$4.6 million. The County was able to utilize over \$1.42 million of State and Federal aid to accomplish the road, bridge and guardrail improvements. Two (2) projects were completed utilizing Federal aid funding and two (2) projects with the help of State of Ohio Public Works funding.

Major reconstruction occurred on Munn Road totaling about 0.5 miles of roadway for year 2014.

Asphalt resurfacing projects were completed for portions of Bainbridge Road, Mumford Road, Woodin Road, Jug Street and Pettibone Road.

Two bridges were replaced, one on Fowlers Mill Road and another on Snyder Road.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Geauga County for its Comprehensive Annual Financial Report for the year ended December 31, 2013. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized comprehensive annual financial report that satisfied

both generally accepted accounting principles (GAAP) and applicable legal requirements. This was the twenty-third consecutive year that the County has received this prestigious award. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

The publication of this CAFR displays Geauga County's ability to provide significantly enhanced financial information and accountability to the citizens of Geauga County, its elected officials, County management, and investors.

The preparation of this report would not have been possible without the cooperation of every County department and agency. I want to express my appreciation to the Geauga County Board of Commissioners for their support for this endeavor from its inception. The guidance given by Local Government Services of the Auditor of State's Office was also most helpful and appreciated. I would also like to thank all of the elected officials, department heads, and their staffs for their assistance and cooperation on this project.

The Geauga County Auditor's office has worked to maintain a level of professionalism and sound financial reporting which have as their cornerstone the preparation and publication of this report. The report increases public confidence in its elected officials and accountability of the governmental unit as a whole. The report also provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2014. We ask for your continuing support of this project in the future and in our efforts to best serve the Citizens of Geauga County.

Planning, coordinating, compiling, and completing this report is the responsibility of Chief Deputy Auditor, Ronald Leyde. I gratefully acknowledge his dedication and professionalism as well as those of the other members of the County Auditor's staff especially Beverly Sustar. I also thank our resident artist, Bob Kolcum for his efforts.

Sincerely,

A handwritten signature in cursive script that reads "Frank J. Gliha".

Frank J. Gliha
Geauga County Auditor

Geauga County, Ohio

Elected Officials
December 31, 2014

Board of Commissioners

Mary Samide (1)
Ralph Spidalieri
Blake A. Rear (2)

Auditor

Frank J. Gliha

Clerk of Courts

Denise M. Kaminski

Common Pleas Court General Division

Honorable Forrest Burt
Honorable David L. Fuhry

Common Pleas Court Probate/Juvenile

Honorable Timothy J. Grendell (3)

Coroner

Robert S. Coleman, M.D.

Engineer

Joseph Cattell

Prosecuting Attorney

James Flaiz

Recorder

Sharon C. Gingerich

Sheriff

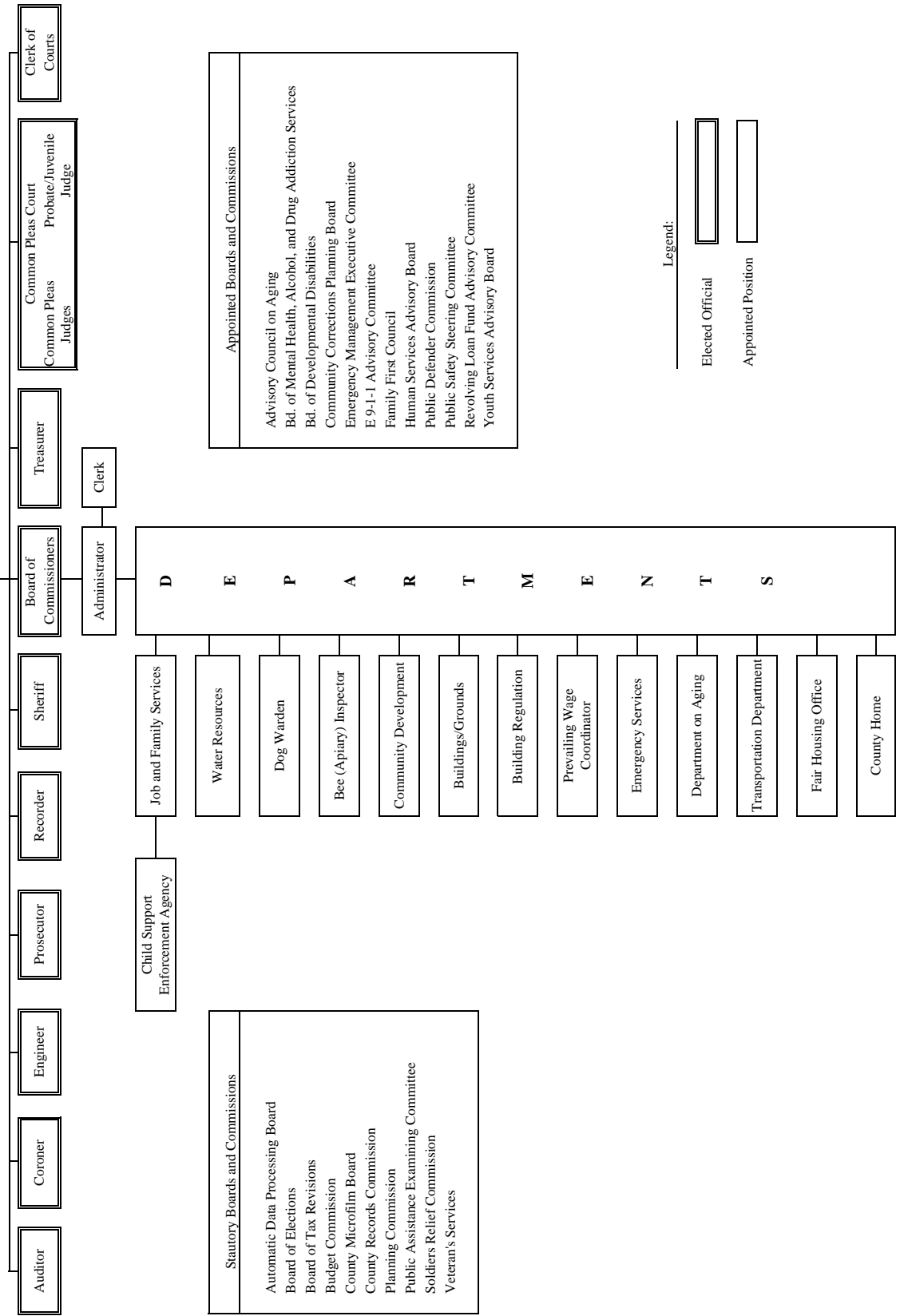
Daniel C. McClelland

Treasurer

Christopher P. Hitchcock

- (1) Elected in November 2012 general election to serve William Young's unexpired term ending December 31, 2014.
(2) Appointed Acting Commissioner November 4, 2013 to serve Tracy A. Jemison's unexpired term until successor is elected. Elected in the November 2014 general election to serve the unexpired term ending January 1, 2017.
(4) Elected in the November 2012 general election to serve the unexpired term of the late Honorable Charles "Chip" Henry. The unexpired term ends February 8, 2015. Elected in the November 2014 general election to full term.

COUNTY ORGANIZATION CITIZENS, Geauga County, Ohio



Statutory Boards and Commissions

- Automatic Data Processing Board
- Board of Elections
- Board of Tax Revisions
- Budget Commission
- County Microfilm Board
- County Records Commission
- Planning Commission
- Public Assistance Examining Committee
- Soldiers Relief Commission
- Veteran's Services

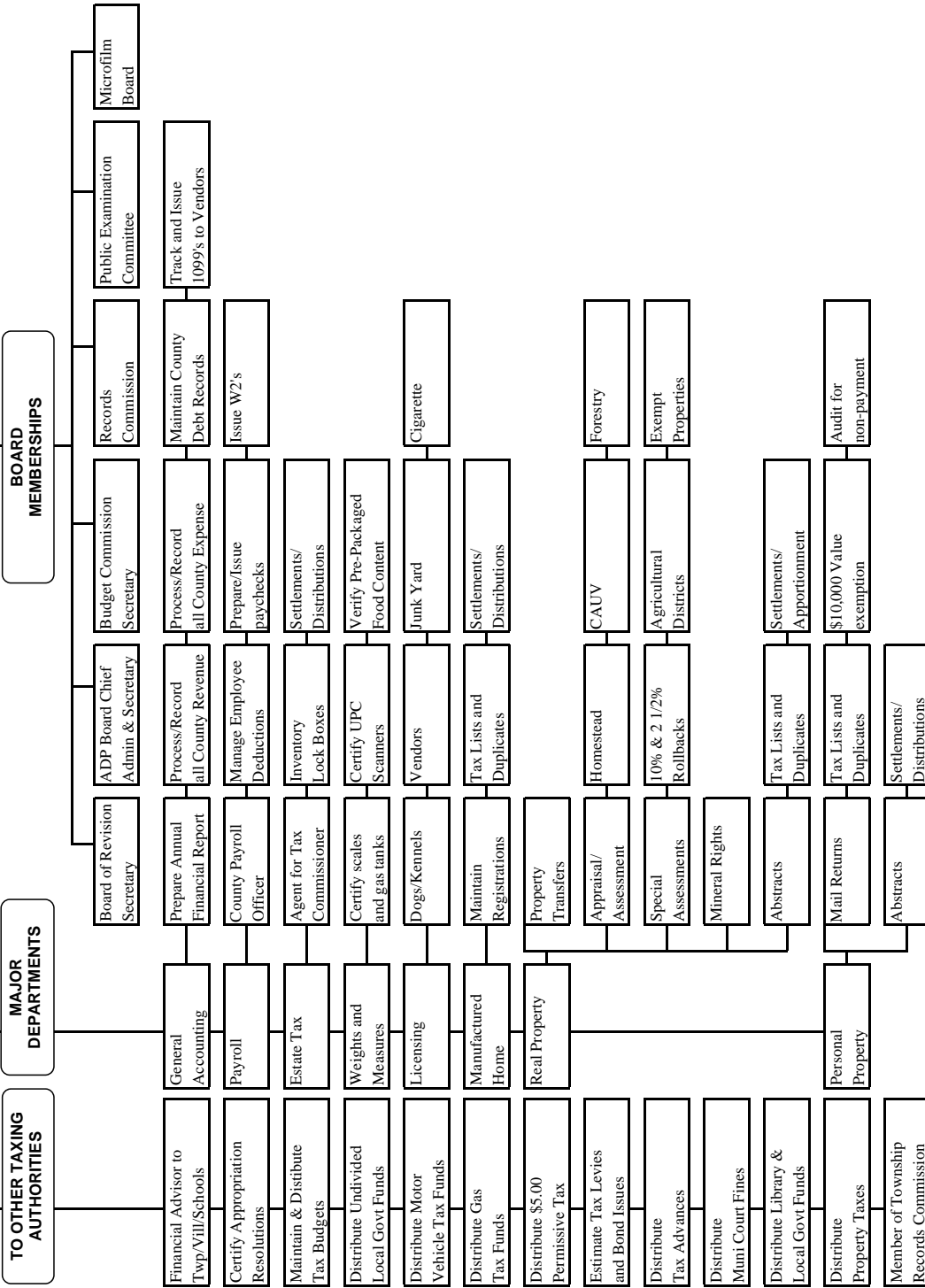
Appointed Boards and Commissions

- Advisory Council on Aging
- Bd. of Mental Health, Alcohol, and Drug Addiction Services
- Bd. of Developmental Disabilities
- Community Corrections Planning Board
- Emergency Management Executive Committee
- E 9-1-1 Advisory Committee
- Family First Council
- Human Services Advisory Board
- Public Defender Commission
- Public Safety Steering Committee
- Revolving Loan Fund Advisory Committee
- Youth Services Advisory Board

Legend:

- Elected Official
- Appointed Position

FRANK J. GLIHA, GEauga COUNTY AUDITOR



DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Geauga County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

Financial Section



Dave Yost • Auditor of State

INDEPENDENT AUDITOR'S REPORT

Geauga County
470 Center Street, Building 4
Chardon, Ohio 44024

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio (the County), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Geauga County, Ohio, as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and *Schedules for infrastructure assets accounted for using the modified approach*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2015, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State
Columbus, Ohio

June 30, 2015

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Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

The discussion and analysis of Geauga County's financial performance provides an overall review of the County's financial activities for the fiscal year ended December 31, 2014. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key Financial Highlights for 2014 are as follows:

- The County Engineer completed improvements throughout the County involving 17.5 miles of roadway. In addition, two bridges were replaced during the year. The County was able to use over \$1.42 million in State and Federal grant monies to help offset these costs.
- The County invested in new vehicles for several County departments including the Sheriff's Department and Developmental Disabilities. Some vehicles included new police cruisers, a wheelchair van and sport utility vehicles. Equipment was also purchased for several departments which included scanners, printers, several water heaters and various pieces of street and maintenance equipment.
- Geauga County is not immune to the economic conditions that have affected the United States. Several companies have either reduced employees to a skeleton staff or have decided to close their doors. The economy has improved over the last several years but there are still improvements to be made. The unemployment rate for the County has decreased for the current year. The economy is still unsteady though. The decrease came after a year where the rate increased after three years of steady decreases in the unemployment rate.
- Overall, expenses increased due to salaries and increased costs in benefits. The County commissioners granted a 3 percent increase in 2014 and most elected officials followed suit. The County actively seeks grants in order to maintain and improve the services the County residents expect while still maintaining the costs of those services.

Using this Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Geauga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

While this document contains the large number of funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, "How did we do financially during 2014?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets* and *deferred outflows of resources* and *liabilities* and *deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's *net position* and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Position and the Statement of Activities, the County is divided into three distinct kinds of activities:

Governmental Activities – Most of the County's programs and services are reported here including human services, health, public safety, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

Business-Type Activities – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided.

Component Unit – The County includes financial data of the Metzenbaum Sheltered Workshop (the "Workshop"). The Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objective. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund and developmental disabilities special revenue fund.

Governmental Funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The County only utilizes enterprise funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise funds are the water resources, water district and storm water funds.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are agency.

Notes to the Financial Statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information required by Governmental Accounting Standards Board Statement No. 34 relating to disclosure about infrastructure reported using the modified approach. The combining and individual fund statements and schedules are presented immediately following the required supplemental information on infrastructure.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

The County as a Whole

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2014 compared to 2013:

(Table 1)
*Net Position
(in millions)*

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Assets						
Current and Other Assets	\$85.27	\$86.50	\$12.90	\$12.74	\$98.17	\$99.24
Capital Assets, Net	177.69	175.60	37.51	37.50	215.20	213.10
<i>Total Assets</i>	262.96	262.10	50.41	50.24	313.37	312.34
Liabilities						
Current Liabilities	6.94	7.90	0.40	0.35	7.34	8.25
Long-term Liabilities						
Due within one Year	1.09	1.21	1.25	0.74	2.34	1.95
Due in More than one Year	2.97	3.32	14.03	14.89	17.00	18.21
<i>Total Liabilities</i>	11.00	12.43	15.68	15.98	26.68	28.41
Deferred Inflows of Resources	25.16	24.89	0.00	0.00	25.16	24.89
Net Position						
Net Investment in Capital Assets	174.32	171.16	22.40	21.92	196.72	193.08
Restricted	36.00	38.69	0.00	0.00	36.00	38.69
Unrestricted	16.46	14.93	12.33	12.34	28.79	27.27
<i>Total Net Position</i>	\$226.78	\$224.78	\$34.73	\$34.26	\$261.51	\$259.04

As one can see from the increase in overall net position, the County's overall financial position has improved over the prior year. The slight decrease in governmental current assets relates to a decrease in available cash due to the County paying down a large portion of the outstanding short term notes during the year. The decrease in governmental current liabilities can be attributed to the County being able to pay off a large portion of the short-term notes. The County was able to provide the services that the County residents expect while maintaining the costs of providing those services. The increase in governmental capital assets is directly related to the County's commitment to undertake major capital projects to protect the health and safety of its residents.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2014 and 2013.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

(Table 2)
Changes in Net Position
(In Millions)

	Governmental Activities		Business-Type		Total	
	2014	2013	2014	2013	2014	2013
Program Revenues						
Charges for Services and Sales	\$9.63	\$10.42	\$6.98	\$7.47	\$16.61	\$17.89
Operating Grants and Contributions	24.69	26.37	0.00	0.00	24.69	26.37
Capital Grants and Contributions	2.79	3.57	0.15	0.15	2.94	3.72
<i>Total Program Revenues</i>	<u>37.11</u>	<u>40.36</u>	<u>7.13</u>	<u>7.62</u>	<u>44.24</u>	<u>47.98</u>
General Revenues						
Property Taxes	26.04	25.97	0.00	0.00	26.04	25.97
Sales Taxes	14.64	12.78	0.00	0.00	14.64	12.78
Grants and Entitlements	2.86	2.81	0.00	0.00	2.86	2.81
Interest	0.39	0.25	0.01	0.01	0.40	0.26
Miscellaneous	2.01	2.64	0.14	0.27	2.15	2.91
<i>Total General Revenues</i>	<u>45.94</u>	<u>44.45</u>	<u>0.15</u>	<u>0.28</u>	<u>46.09</u>	<u>44.73</u>
<i>Total Revenues</i>	<u>83.05</u>	<u>84.81</u>	<u>7.28</u>	<u>7.90</u>	<u>90.33</u>	<u>92.71</u>
Program Expenses						
General Government:						
Legislative and Executive	12.84	11.62	0.00	0.00	12.84	11.62
Judicial	5.03	4.61	0.00	0.00	5.03	4.61
Public Safety	13.59	12.78	0.00	0.00	13.59	12.78
Public Works	11.00	9.91	0.00	0.00	11.00	9.91
Health	4.51	7.16	0.00	0.00	4.51	7.16
Human Services	33.21	32.63	0.00	0.00	33.21	32.63
Economic Development and Assistance	0.00	0.19	0.00	0.00	0.00	0.19
Interest and Fiscal Charges	0.08	0.11	0.00	0.00	0.08	0.11
Water Resources	0.00	0.00	6.63	6.55	6.63	6.55
Water District	0.00	0.00	0.96	0.90	0.96	0.90
Storm Water	0.00	0.00	0.01	0.01	0.01	0.01
<i>Total Program Expenses</i>	<u>80.26</u>	<u>79.01</u>	<u>7.60</u>	<u>7.46</u>	<u>87.86</u>	<u>86.47</u>
<i>Increase in Net Position before Transfers</i>	2.79	5.80	(0.32)	0.44	2.47	6.24
Transfers	(0.79)	(0.01)	0.79	0.01	0.00	0.00
<i>Change in Net Position</i>	<u>2.00</u>	<u>5.79</u>	<u>0.47</u>	<u>0.45</u>	<u>2.47</u>	<u>6.24</u>
Net Position Beginning of Year	224.78	218.99	34.26	33.81	259.04	252.80
Net Position End of Year	<u>\$226.78</u>	<u>\$224.78</u>	<u>\$34.73</u>	<u>\$34.26</u>	<u>\$261.51</u>	<u>\$259.04</u>

The County Safety Center has passed State inspections earning it distinction as a Full Compliance Jail and thus a Certified Jail in the State of Ohio. It has also passed Federal inspections that allow Geauga County to hold inmates for Immigration and Customs Enforcement (ICE). These distinctions have allowed Geauga County to increase revenues through the capability of holding additional inmates. The County was able to pay off the outstanding jail construction this year.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

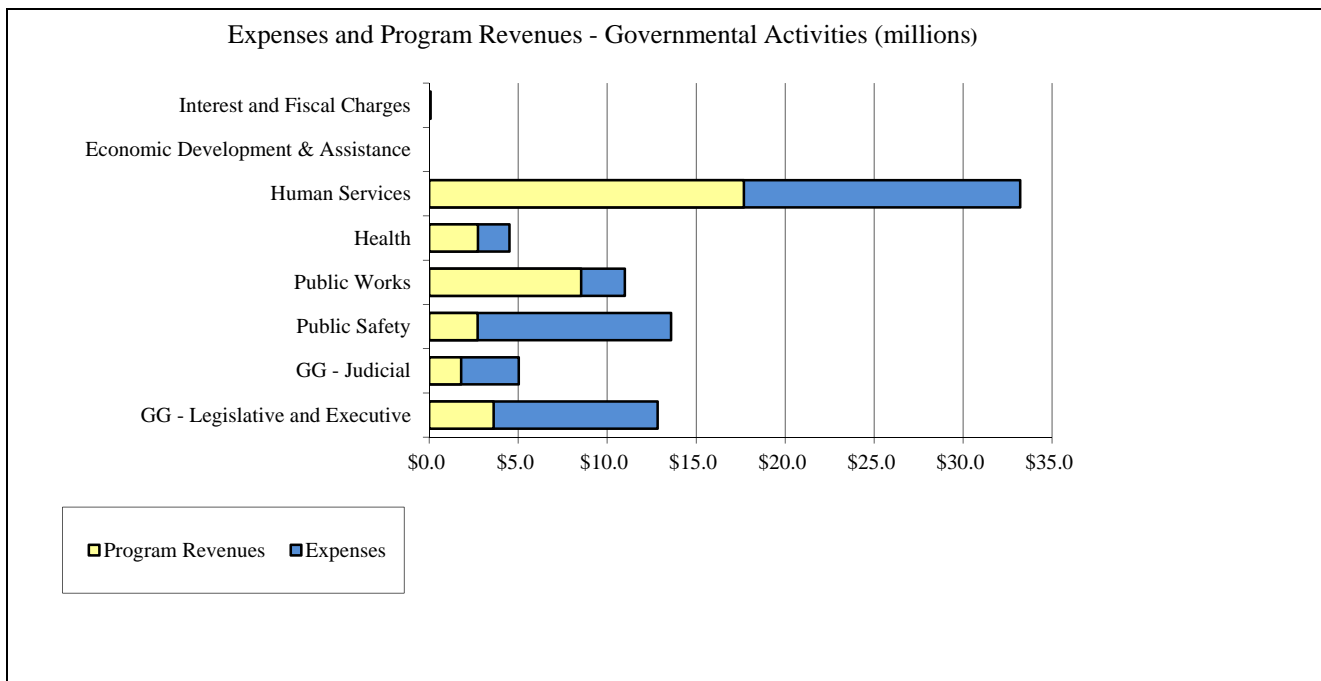
During 2014, real estate collections were slightly up from the previous year. This is due to a small increase in delinquent tax collections and the assessed values for the year.

While the economy has had a great impact on the entire State, Geauga County has diligently worked to promote the area. This is especially shown in the increase in sales tax revenue. Sales tax revenue within the County has increased 14.55 percent due to consumers spending more during the holiday seasons and as the economy makes a slow recovery. Several new retail businesses moved into the community during the year boosting sales tax revenue.

The increase in public works expenses is due to the Office of the Geauga County Engineer completing more asphalt resurfacing projects compared to the prior year as well as pavement marking and sign upgrades throughout the County. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. Please see the required supplementary information of this report for additional information on the County's reporting of infrastructure.

The County actively pursues grants and controls expenses while still maintaining the high standards the residents expect of the County. Management continues to diligently plan expenses, staying carefully within the County's revenues.

Geauga County's economy has been resilient in contrast to other counties in the State of Ohio. The key factor is the industrial growth the County experienced over the past two decades as well as the rural atmosphere that has attracted many residents from the greater Cleveland area to relocate in the County while still commuting to the Cleveland area for employment.



Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

Financial Analysis of the Government's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$38,464,623. \$6,656,085 of this total amount constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund revenues and expenditures both increased during the year. The largest revenue source for the general fund is sales tax. The increase in sales tax collections can be attributed to an increase in consumer spending throughout the County. Due to the large increase in sales tax revenues the County was able to increase transfers made to other governmental funds during the year. Expenditure increases can be attributed to the 3 percent salary increase granted to employees. The transfers are made to provide additional resources to support various programs. The combination of these changes resulted in a fund balance decrease of \$66,326.

As reflected in the developmental disabilities fund, the County actively seeks grants in addition to the County-wide property tax levy in order to assist residents that are developmentally or physically challenged to not only be able to live independently but to enjoy fully what the world has to offer.

Other governmental funds had an increase in fund balance due to the County's general fund providing additional cash flow supplementing the grant money received to be able to provide residents with dynamic services in an ever changing world.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The increase in the water resources fund can be attributed to the increase in capital contributions. The County used governmental grant money during the year to pay for a portion of the Thompson sewer project as well as federal grant money received. This increase was offset by wage increases received by employees. The water district fund decreased due to the increase in the yearly transfer to water resources. The storm water fund had an increase in available cash and decrease in special assessment receivables at the end of the year as the County continues to collect special assessments that will be used for the future maintenance the County's storm water system.

General Fund Budgeting Highlights

Budgeting is prescribed by the Ohio Revised Code. Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During the course of 2014, the County amended its general fund budget numerous times to allow for insignificant amendments. Actual revenues received were \$3,273,914 higher

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

than certification primarily due to conservative estimates in property taxes, sales taxes, charges for services and intergovernmental revenue areas. Actual expenditures were \$2,137,498 less than appropriations due mainly to the diligence of management to keep costs low.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2014 values compared to 2013.

(Table 3)
Capital Assets at December 31
(Net of Accumulated Depreciation)
(in millions)

	Governmental Activities		Business-Type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	\$4.43	\$4.43	\$0.96	\$0.96	\$5.39	\$5.39
Infrastructure	130.47	129.24	0.00	0.00	130.47	129.24
Construction in Progress	1.05	1.83	1.11	0.10	2.16	1.93
Buildings and Improvements	38.61	36.81	13.67	14.22	52.28	51.03
Machinery and Equipment	1.17	1.19	0.95	0.95	2.12	2.14
Vehicles	1.96	2.10	0.42	0.48	2.38	2.58
Water and Wastewater Lines	0.00	0.00	20.40	20.79	20.40	20.79
Total Capital Assets	<u>\$177.69</u>	<u>\$175.60</u>	<u>\$37.51</u>	<u>\$37.50</u>	<u>\$215.20</u>	<u>\$213.10</u>

The County continued the annual replacement of sheriff's cars as well as purchasing vehicles for several departments including Transportation and the Board of Developmental Disabilities. Street, maintenance, and office equipment was also purchased during the year for several departments. The County Mental Health Board completed the construction on an apartment complex which during 2014. Construction was started on the administration and adult services buildings. Construction was also started on the addition to the Engineer's building to provide additional office and storage space. These increases were offset by an additional year of depreciation being taken.

The County reports its roads and bridges infrastructure assets using the modified approach. The County has decided to use the modified approach because the assets are expected to continue to function indefinitely because of the current maintenance program in place.

The Geauga County Engineer has implemented a five-year program for road repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition (cracking, alligating, etc.) from visual observation, traffic volume and traffic type. A numerical rating ranging from 0 to 9 is assigned to sections of the roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer to maintain at least eighty percent of the mileage of the County highway system at an appraisal rating of five or more. The most recent assessment found that 100 percent of the County roads have a numerical rating of five or higher.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)

An up to date inventory of all bridges is maintained for all County owned bridges. Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain a bridge system in the County where 95 percent of the structures have a bridge appraisal rating of five or more. The most recent assessment found that 99 percent of the County bridges have a numerical rating of 5 or higher. See the Required Supplementary Information beginning on page 64 for additional information about the County's Infrastructure.

See Note 17 to the basic financial statements for additional information on the County's capital assets.

Obligations

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)
*Outstanding Long-term Obligations at Year End
(in millions)*

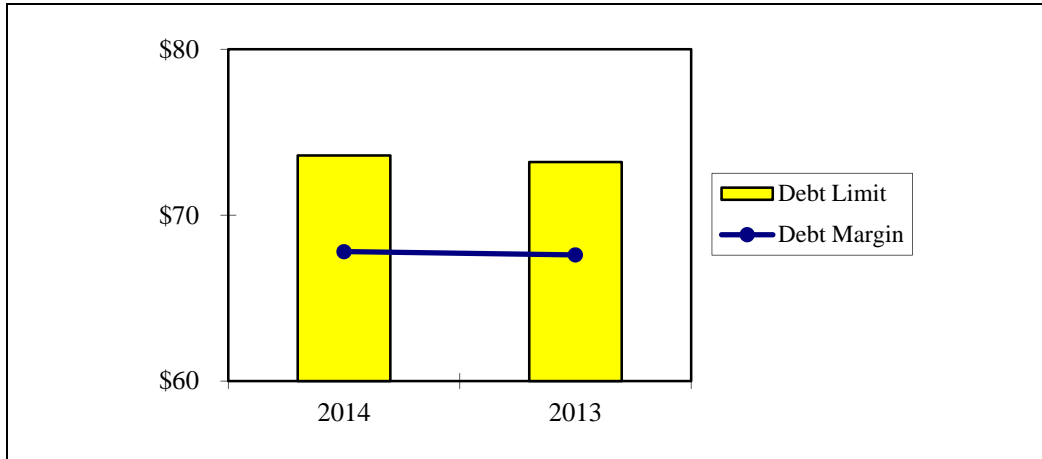
	Governmental Activities		Business Type Activities		Total	
	2014	2013	2014	2013	2014	2013
General Obligation Bonds	\$0.32	\$0.39	\$0.00	\$0.00	\$0.32	\$0.39
Special Assessment Bonds	0.68	0.91	0.00	0.00	0.68	0.91
OWDA Loans	0.00	0.00	10.15	11.20	10.15	11.20
Revenue Bonds	0.00	0.00	4.10	3.35	4.10	3.35
OPWC Loans	0.00	0.00	0.86	0.93	0.86	0.93
Capital Leases	0.04	0.05	0.00	0.00	0.04	0.05
Compensated Absences	3.02	3.18	0.17	0.15	3.19	3.33
Total	\$4.06	\$4.53	\$15.28	\$15.63	\$19.34	\$20.16

The general obligation bonds outstanding consist of the 2009 Human Services Building Improvements bonds. The special assessment bonds were primarily issued for sanitary sewer improvements. The principal and interest for these bonds are retired with assessments levied against property owners in the County based on the benefit to the respective parties. Business-type debt includes revenue bonds issued for sanitary sewer projects, and OPWC and OWDA loans outstanding for infrastructure improvements projects, which are repaid using water resource revenues.

The County's overall legal debt margin was \$67.8 million. This margin is the additional amount of debt the County could issue.

Geauga County, Ohio

Management's Discussion and Analysis For the Year Ended December 31, 2014 (Unaudited)



The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 22 to the basic financial statements.

Current Issues

Geauga County has continued to maintain the highest standards of services to our communities while diligently planning expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. The overall position of the County has improved over the last few years. As the preceding information shows, the County is heavily reliant on sales tax and local property taxpayers. Sales tax collections have steadily increased over the last three years as consumer spending has increased in the County. Property tax collections have been slightly up and down over the last several years. Property tax revenue increased for 2014 due to the increase in delinquent property taxes collections, assessed valuations and collections expected in 2015. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the levies. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, Geauga County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to the residents of the County.

Contacting the County's Financial Management

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Frank J. Gliha, Geauga County Auditor, 231 Main Street, Suite 1A, Chardon Ohio 44024-1293, (440) 279-1600 or email at auditor@co.geauga.oh.us, or visit the County Web Site:

<http://www.auditor.co.geauga.oh.us>

Geauga County, Ohio

Statement of Net Position December 31, 2014

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Workshop
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,204,954	\$6,111,559	\$45,316,513	\$531,770
Cash and Cash Equivalents:				
In Segregated Accounts	157,683	0	157,683	0
Materials and Supplies Inventory	325,048	59,234	384,282	1,965
Accrued Interest Receivable	2,423	0	2,423	0
Accounts Receivable	810,482	1,443,413	2,253,895	185,795
Intergovernmental Receivable	8,287,990	499,858	8,787,848	0
Prepaid Items	122,147	0	122,147	3,000
Sales Taxes Receivable	6,773,152	0	6,773,152	0
Property Taxes Receivable	25,774,843	0	25,774,843	0
Special Assessments Receivable	1,113,403	4,786,456	5,899,859	0
Loans Receivable	2,702,649	0	2,702,649	0
Nondepreciable Capital Assets	135,951,522	2,063,317	138,014,839	0
Depreciable Capital Assets, Net	41,736,146	35,446,413	77,182,559	5,070
<i>Total Assets</i>	<u>262,962,442</u>	<u>50,410,250</u>	<u>313,372,692</u>	<u>727,600</u>
Liabilities				
Accounts Payable	424,237	28,546	452,783	7,602
Accrued Wages	901,549	54,706	956,255	14,003
Contracts Payable	1,358,451	137,125	1,495,576	0
Intergovernmental Payable	1,252,424	124,000	1,376,424	8,912
Matured Compensated Absences Payable	5,821	0	5,821	0
Accrued Interest Payable	8,868	50,248	59,116	0
Unearned Revenue	0	0	0	171,780
Notes Payable	3,000,000	0	3,000,000	0
Long-Term Liabilities:				
Due Within One Year	1,089,085	1,251,638	2,340,723	0
Due In More Than One Year	2,973,843	14,034,695	17,008,538	0
<i>Total Liabilities</i>	<u>11,014,278</u>	<u>15,680,958</u>	<u>26,695,236</u>	<u>202,297</u>
Deferred Inflows of Resources				
Property Taxes	25,163,174	0	25,163,174	0
Net Position				
Net Investment in Capital Assets	174,325,023	22,395,863	196,720,886	5,070
Restricted for:				
Capital Projects	5,223,996	0	5,223,996	0
Debt Service	2,095,788	0	2,095,788	0
911 Program	105,481	0	105,481	0
Mental Health	3,787,124	0	3,787,124	0
Children's Services	2,257,573	0	2,257,573	0
Public Assistance	879,472	0	879,472	0
Developmental Disabilities	6,737,001	0	6,737,001	0
Aging	2,273,086	0	2,273,086	0
Community Development Programs	3,722,742	0	3,722,742	0
Real Estate Assessment	1,583,925	0	1,583,925	0
Delinquent Tax	1,068,343	0	1,068,343	0
Motor Vehicle License	3,026,049	0	3,026,049	0
Other Purposes	3,236,660	0	3,236,660	0
Unrestricted	16,462,727	12,333,429	28,796,156	520,233
<i>Total Net Position</i>	<u>\$226,784,990</u>	<u>\$34,729,292</u>	<u>\$261,514,282</u>	<u>\$525,303</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Activities
For the Year Ended December 31, 2014*

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Operating Assessments</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$12,835,938	\$3,596,964	\$26,259	\$0
Judicial	5,032,235	1,413,209	387,198	0
Public Safety	13,595,402	1,865,927	859,528	0
Public Works	10,997,072	797	5,880,097	2,659,247
Health	4,514,859	202,592	2,536,674	0
Human Services	33,206,034	2,554,433	15,001,369	128,642
Interest and Fiscal Charges	79,091	0	0	0
<i>Total Governmental Activities</i>	<u>80,260,631</u>	<u>9,633,922</u>	<u>24,691,125</u>	<u>2,787,889</u>
Business-Type Activities:				
Water Resources	6,633,986	5,899,702	0	154,320
Water District	958,026	1,080,732	0	0
Storm Water	12,682	2,768	0	0
<i>Total Business-Type Activities</i>	<u>7,604,694</u>	<u>6,983,202</u>	<u>0</u>	<u>154,320</u>
<i>Total - Primary Government</i>	<u><u>\$87,865,325</u></u>	<u><u>\$16,617,124</u></u>	<u><u>\$24,691,125</u></u>	<u><u>\$2,942,209</u></u>
Component Unit				
Workshop	<u><u>\$1,972,003</u></u>	<u><u>\$946,518</u></u>	<u><u>\$34</u></u>	<u><u>\$0</u></u>

General Revenues

Property Taxes Levied for:

General Purposes

Aging

Children's Services Board

Mental Health

Developmental Disabilities

Capital Projects

Sales Tax Levied for:

General Purposes

911 Program

Grants and Entitlements not Restricted to Specific Programs

Interest

Other

Total General Revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

*Net Position Beginning of
Year - Restated (See Note 3)*

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government			
Governmental Activities	Business-Type Activities	Total	Component Unit
(\$9,212,715)	\$0	(\$9,212,715)	\$0
(3,231,828)	0	(3,231,828)	0
(10,869,947)	0	(10,869,947)	0
(2,456,931)	0	(2,456,931)	0
(1,775,593)	0	(1,775,593)	0
(15,521,590)	0	(15,521,590)	0
(79,091)	0	(79,091)	0
<u>(43,147,695)</u>	<u>0</u>	<u>(43,147,695)</u>	<u>0</u>
0	(579,964)	(579,964)	0
0	122,706	122,706	0
0	(9,914)	(9,914)	0
<u>0</u>	<u>(467,172)</u>	<u>(467,172)</u>	<u>0</u>
<u>(43,147,695)</u>	<u>(467,172)</u>	<u>(43,614,867)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,025,451)</u>
7,668,912	0	7,668,912	0
2,589,526	0	2,589,526	0
1,812,654	0	1,812,654	0
3,101,181	0	3,101,181	0
8,081,701	0	8,081,701	0
2,791,203	0	2,791,203	0
13,965,061	0	13,965,061	0
675,592	0	675,592	0
2,862,479	0	2,862,479	0
385,041	945	385,986	264
<u>2,010,985</u>	<u>148,217</u>	<u>2,159,202</u>	<u>1,434,991</u>
45,944,335	149,162	46,093,497	1,435,255
<u>(788,319)</u>	<u>788,319</u>	<u>0</u>	<u>0</u>
<u>45,156,016</u>	<u>937,481</u>	<u>46,093,497</u>	<u>1,435,255</u>
2,008,321	470,309	2,478,630	409,804
<u>224,776,669</u>	<u>34,258,983</u>	<u>259,035,652</u>	<u>115,499</u>
<u>\$226,784,990</u>	<u>\$34,729,292</u>	<u>\$261,514,282</u>	<u>\$525,303</u>

Geauga County, Ohio

Balance Sheet Governmental Funds December 31, 2014

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$9,676,348	\$6,519,877	\$22,881,636	\$39,077,861
Cash and Cash Equivalents:				
In Segregated Accounts	156,010	103	1,570	157,683
Materials and Supplies Inventory	216,758	32,770	75,520	325,048
Accrued Interest Receivable	2,423	0	0	2,423
Accounts Receivable	192,809	498,840	118,833	810,482
Interfund Receivable	68,700	0	30,999	99,699
Intergovernmental Receivable	1,404,630	759,375	6,123,985	8,287,990
Prepaid Items	122,147	0	0	122,147
Sales Taxes Receivable	6,773,152	0	0	6,773,152
Property Taxes Receivable	6,743,010	8,373,668	10,658,165	25,774,843
Special Assessments Receivable	0	0	1,113,403	1,113,403
Loans Receivable	0	0	2,702,649	2,702,649
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	127,093	0	0	127,093
Total Assets	\$25,483,080	\$16,184,633	\$43,706,760	\$85,374,473
Liabilities				
Accounts Payable	\$152,952	\$16,381	\$254,904	\$424,237
Accrued Wages	413,313	165,662	322,574	901,549
Contracts Payable	91,927	288,045	978,479	1,358,451
Intergovernmental Payable	405,292	309,793	537,339	1,252,424
Matured Compensated Absences Payable	5,821	0	0	5,821
Interfund Payable	0	89	99,610	99,699
Accrued Interest Payable	0	0	3,660	3,660
Notes Payable	0	0	3,000,000	3,000,000
Total Liabilities	1,069,305	779,970	5,196,566	7,045,841
Deferred Inflows of Resources				
Property Taxes	6,582,990	8,174,950	10,405,234	25,163,174
Unavailable Revenue	7,090,154	895,930	6,714,751	14,700,835
Total Deferred Inflows of Resources	13,673,144	9,070,880	17,119,985	39,864,009
Fund Balances				
Nonspendable	465,998	32,770	73,673	572,441
Restricted	0	6,301,013	21,288,483	27,589,496
Committed	484,435	0	2,750,831	3,235,266
Assigned	411,335	0	0	411,335
Unassigned (Deficit)	9,378,863	0	(2,722,778)	6,656,085
Total Fund Balances	10,740,631	6,333,783	21,390,209	38,464,623
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$25,483,080	\$16,184,633	\$43,706,760	\$85,374,473

See accompanying notes to the basic financial statements

Geauga County, Ohio

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities December 31, 2014

Total Governmental Fund Balances		\$38,464,623
<i>Amounts reported for governmental activities in the statement of net position are different because</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		177,687,668
Other long-term assets are not available to pay for current-period expenditures and therefore are reported as unavailable revenue in the funds:		
Delinquent Property Taxes	611,669	
Sales Taxes	5,645,621	
Intergovernmental	4,943,647	
Permissive Motor Vehicle Tax	2,386,495	
Special Assessments	<u>1,113,403</u>	
Total		14,700,835
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.		(5,208)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(325,000)	
Special Assessment Bonds	(683,074)	
Capital Lease Payable	(37,645)	
Compensated Absences	<u>(3,017,209)</u>	
Total		<u>(4,062,928)</u>
<i>Net Position of Governmental Activities</i>		<u><u>\$226,784,990</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2014*

	General	Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
Revenues				
Property Taxes	\$7,674,086	\$8,089,015	\$10,303,826	\$26,066,927
Sales Tax	13,513,982	0	675,592	14,189,574
Permissive Motor Vehicle License Tax	0	0	600,082	600,082
Charges for Services	3,892,683	1,634,344	3,136,760	8,663,787
Licenses and Permits	9,722	0	286,198	295,920
Fines and Forfeitures	206,958	0	243,364	450,322
Intergovernmental	3,473,143	7,576,758	17,961,094	29,010,995
Special Assessments	0	0	340,680	340,680
Interest	384,092	44	905	385,041
Rentals	172,868	0	50,392	223,260
Contributions and Donations	0	83,228	189,654	272,882
Other	611,320	242,664	1,157,001	2,010,985
<i>Total Revenues</i>	<u>29,938,854</u>	<u>17,626,053</u>	<u>34,945,548</u>	<u>82,510,455</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,263,650	0	2,614,604	11,878,254
Judicial	4,100,816	0	885,628	4,986,444
Public Safety	11,619,865	0	1,677,638	13,297,503
Public Works	1,103	0	6,140,580	6,141,683
Health	622,624	0	5,830,878	6,453,502
Human Services	327,206	17,997,478	14,099,635	32,424,319
Capital Outlay	0	0	7,954,087	7,954,087
Debt Service:				
Principal Retirement	12,742	0	301,614	314,356
Interest and Fiscal Charges	0	0	80,588	80,588
<i>Total Expenditures</i>	<u>25,948,006</u>	<u>17,997,478</u>	<u>39,585,252</u>	<u>83,530,736</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,990,848</u>	<u>(371,425)</u>	<u>(4,639,704)</u>	<u>(1,020,281)</u>
Other Financing Sources (Uses)				
Inception of Capital Lease	7,245	0	0	7,245
Transfers In	0	0	6,418,485	6,418,485
Transfers Out	(4,064,419)	(1,010,747)	(1,421,638)	(6,496,804)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,057,174)</u>	<u>(1,010,747)</u>	<u>4,996,847</u>	<u>(71,074)</u>
<i>Net Change in Fund Balances</i>	(66,326)	(1,382,172)	357,143	(1,091,355)
<i>Fund Balances Beginning of Year</i>	<u>10,806,957</u>	<u>7,715,955</u>	<u>21,033,066</u>	<u>39,555,978</u>
<i>Fund Balances End of Year</i>	<u>\$10,740,631</u>	<u>\$6,333,783</u>	<u>\$21,390,209</u>	<u>\$38,464,623</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2014*

Net Change in Fund Balances - Total Governmental Funds	(\$1,091,355)
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*Amounts reported for governmental activities in the
statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation in the current period:

Capital Asset Additions	4,871,275
Current Year Depreciation	<u>(2,781,581)</u>

Total	2,089,694
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Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (7,180)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:

Delinquent Property Taxes	(21,750)
Sales Taxes	451,079
Intergovernmental	313,191
Permissive Motor Vehicle Tax	144,343
Special Assessments	<u>(340,047)</u>

Total	546,816
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Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. 314,356

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. 1,497

Some expenses, such as compensated absences, reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in governmental funds. 161,738

Other financing sources, such as the inception of a capital lease, in the governmental funds increase long-term liabilities in the statement of net position. (7,245)

<i>Change in Net Position of Governmental Activities</i>	<u><u>\$2,008,321</u></u>
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See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,327,837	\$7,359,507	\$7,674,086	\$314,579
Sales Tax	10,800,000	10,800,000	12,407,327	1,607,327
Charges for Services	3,333,150	3,333,150	4,097,107	763,957
Licenses and Permits	6,800	6,800	9,722	2,922
Fines and Forfeitures	58,000	58,000	204,400	146,400
Intergovernmental	2,895,770	2,900,008	3,417,959	517,951
Interest	456,000	456,000	455,742	(258)
Rentals	150,000	150,000	172,868	22,868
Other	703,635	703,635	601,803	(101,832)
<i>Total Revenues</i>	<u>25,731,192</u>	<u>25,767,100</u>	<u>29,041,014</u>	<u>3,273,914</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	9,879,612	10,321,586	9,257,561	1,064,025
Judicial	3,570,491	4,085,086	3,694,539	390,547
Public Safety	11,332,805	11,841,170	11,635,224	205,946
Public Works	173,700	173,700	8,112	165,588
Health	837,885	837,885	671,208	166,677
Human Services	476,482	476,482	331,767	144,715
<i>Total Expenditures</i>	<u>26,270,975</u>	<u>27,735,909</u>	<u>25,598,411</u>	<u>2,137,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(539,783)</u>	<u>(1,968,809)</u>	<u>3,442,603</u>	<u>5,411,412</u>
Other Financing Sources (Uses)				
Advances In	3,575,000	75,000	4,000	(71,000)
Advances Out	0	(72,700)	(72,700)	0
Transfers Out	(2,926,240)	(5,202,817)	(4,064,419)	1,138,398
<i>Total Other Financing Sources (Uses)</i>	<u>648,760</u>	<u>(5,200,517)</u>	<u>(4,133,119)</u>	<u>1,067,398</u>
<i>Net Change in Fund Balance</i>	108,977	(7,169,326)	(690,516)	6,478,810
Fund Balances at Beginning of Year	8,343,730	8,343,730	8,343,730	0
Unexpended Prior Year Encumbrances	272,557	272,557	272,557	0
<i>Fund Balances at End of Year</i>	<u>\$8,725,264</u>	<u>\$1,446,961</u>	<u>\$7,925,771</u>	<u>\$6,478,810</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,018,696	\$8,095,127	\$8,089,015	(\$6,112)
Charges for Services	1,207,000	1,735,000	1,137,735	(597,265)
Intergovernmental	6,550,796	7,101,022	7,656,400	555,378
Interest	150	50	44	(6)
Contributions and Donations	60,000	70,000	83,228	13,228
Other	20,000	21,000	242,664	221,664
<i>Total Revenues</i>	15,856,642	17,022,199	17,209,086	186,887
Expenditures				
Current:				
Human Services	18,019,010	19,983,000	18,366,483	1,616,517
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,162,368)	(2,960,801)	(1,157,397)	1,803,404
Other Financing Sources (Uses)				
Transfers Out	(1,000,000)	(1,011,000)	(1,010,747)	253
<i>Net Change in Fund Balance</i>	(3,162,368)	(3,971,801)	(2,168,144)	1,803,657
Fund Balances at Beginning of Year	7,436,038	7,436,038	7,436,038	0
Unexpended Prior Year Encumbrances	278,503	278,503	278,503	0
<i>Fund Balances at End of Year</i>	\$4,552,173	\$3,742,740	\$5,546,397	\$1,803,657

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fund Net Position Enterprise Funds December 31, 2014

	Water Resources	Water District	Storm Water	Total
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,905,978	\$1,135,335	\$70,246	\$6,111,559
Materials and Supplies Inventory	59,234	0	0	59,234
Intergovernmental Receivable	499,858	0	0	499,858
Accounts Receivable	1,391,761	51,652	0	1,443,413
Special Assessments Receivable	4,768,900	0	17,556	4,786,456
<i>Total Current Assets</i>	11,625,731	1,186,987	87,802	12,900,520
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	2,063,317	0	0	2,063,317
Depreciable Capital Assets, Net	29,579,974	5,866,439	0	35,446,413
<i>Total Noncurrent Assets</i>	31,643,291	5,866,439	0	37,509,730
<i>Total Assets</i>	43,269,022	7,053,426	87,802	50,410,250
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	28,090	456	0	28,546
Accrued Wages	51,643	2,791	272	54,706
Contracts Payable	133,220	3,905	0	137,125
Intergovernmental Payable	117,105	6,579	316	124,000
Compensated Absences Payable	67,270	0	0	67,270
Accrued Interest Payable	50,248	0	0	50,248
Revenue Bonds Payable	70,500	0	0	70,500
OWDA Loans Payable	1,044,149	0	0	1,044,149
OPWC Loans Payable	69,719	0	0	69,719
<i>Total Current Liabilities</i>	1,631,944	13,731	588	1,646,263
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	99,868	5,328	0	105,196
Revenue Bonds Payable	4,033,801	0	0	4,033,801
OWDA Loans Payable	9,108,662	0	0	9,108,662
OPWC Loans Payable	787,036	0	0	787,036
<i>Total Long-Term Liabilities</i>	14,029,367	5,328	0	14,034,695
<i>Total Liabilities</i>	15,661,311	19,059	588	15,680,958
Net Position				
Net Investment in Capital Assets	16,529,424	5,866,439	0	22,395,863
Unrestricted	11,078,287	1,167,928	87,214	12,333,429
<i>Total Net Position</i>	\$27,607,711	\$7,034,367	\$87,214	\$34,729,292

See accompanying notes to the basic financial statement:

Geauga County, Ohio

*Statement of Revenues,
Expenses and Changes in Fund Net Position
Enterprise Funds
For the Year Ended December 31, 2014*

	Water Resources	Water District	Storm Water	Total
Operating Revenues				
Charges for Services	\$5,623,705	\$989,242	\$2,768	\$6,615,715
Tap-In Fees	275,997	91,490	0	367,487
Other	148,217	0	0	148,217
<i>Total Operating Revenues</i>	<u>6,047,919</u>	<u>1,080,732</u>	<u>2,768</u>	<u>7,131,419</u>
Operating Expenses				
Personal Services	2,322,695	134,544	10,538	2,467,777
Materials and Supplies	468,344	114,513	100	582,957
Contractual Services	1,985,437	394,946	0	2,380,383
Depreciation	1,347,747	313,149	0	1,660,896
Other	72,800	874	2,044	75,718
<i>Total Operating Expenses</i>	<u>6,197,023</u>	<u>958,026</u>	<u>12,682</u>	<u>7,167,731</u>
<i>Operating Income (Loss)</i>	<u>(149,104)</u>	<u>122,706</u>	<u>(9,914)</u>	<u>(36,312)</u>
Non-Operating Revenues (Expenses)				
Interest	945	0	0	945
Interest and Fiscal Charges	(436,963)	0	0	(436,963)
Contributions and Donations	29,647	0	0	29,647
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(406,371)</u>	<u>0</u>	<u>0</u>	<u>(406,371)</u>
<i>Income (Loss) before Transfers and Capital Contributions</i>	<u>(555,475)</u>	<u>122,706</u>	<u>(9,914)</u>	<u>(442,683)</u>
Capital Contributions	834,673	0	0	834,673
Transfers In	339,762	0	18,588	358,350
Transfers Out	0	(280,031)	0	(280,031)
<i>Change in Net Position</i>	<u>618,960</u>	<u>(157,325)</u>	<u>8,674</u>	<u>470,309</u>
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>26,988,751</u>	<u>7,191,692</u>	<u>78,540</u>	<u>34,258,983</u>
<i>Net Position End of Year</i>	<u>\$27,607,711</u>	<u>\$7,034,367</u>	<u>\$87,214</u>	<u>\$34,729,292</u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2014*

	Water Resources	Water District	Storm Water	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$6,548,515	\$1,077,888	\$11,068	\$7,637,471
Other Cash Receipts	148,217	0	0	148,217
Cash Payments to Employees for Services	(2,235,966)	(121,935)	(10,415)	(2,368,316)
Cash Payments for Goods and Services	(2,471,967)	(507,719)	(100)	(2,979,786)
Other Cash Payments	(78,355)	(2,645)	(2,044)	(83,044)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,910,444</u>	<u>445,589</u>	<u>(1,491)</u>	<u>2,354,542</u>
Cash Flows from Noncapital Financing Activities				
Transfers In	339,762	0	18,588	358,350
Transfers Out	0	(280,031)	0	(280,031)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>339,762</u>	<u>(280,031)</u>	<u>18,588</u>	<u>78,319</u>
Cash Flows from Capital and Related Financing Activities				
Capital Grants	124,673	0	0	124,673
Payment to Refunded Bonds	(815,000)	0	0	(815,000)
Revenue Bonds Issued	246,443	0	0	246,443
Refunding Revenue Bonds Issued	859,000	0	0	859,000
Principal Paid on Revenue Bonds	(40,000)	0	0	(40,000)
Interest Paid on Revenue Bonds	(158,451)	0	0	(158,451)
Principal Paid on OPWC Loans	(69,719)	0	0	(69,719)
Principal Paid on OWDA Loans	(1,015,695)	0	0	(1,015,695)
Interest Paid on OWDA Loans	(278,846)	0	0	(278,846)
Payments for Capital Acquisitions	(824,250)	(132,355)	0	(956,605)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(1,971,845)</u>	<u>(132,355)</u>	<u>0</u>	<u>(2,104,200)</u>
Cash Flows from Investing Activities				
Interest on Investments	945	0	0	945
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>279,306</u>	<u>33,203</u>	<u>17,097</u>	<u>329,606</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>4,626,672</u>	<u>1,102,132</u>	<u>53,149</u>	<u>5,781,953</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$4,905,978</u>	<u>\$1,135,335</u>	<u>\$70,246</u>	<u>\$6,111,559</u>

(continued)

Geauga County, Ohio

*Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2014*

	Water Resources	Water District	Storm Water	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$149,104)	\$122,706	(\$9,914)	(\$36,312)
Adjustments:				
Depreciation	1,347,747	313,149	0	1,660,896
<i>(Increase) Decrease in Assets:</i>				
Accounts Receivable	(20,511)	591	0	(19,920)
Materials and Supplies Inventory	7,528	0	0	7,528
Special Assessments	669,324	0	8,300	677,624
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(15,964)	(1,667)	0	(17,631)
Contracts Payable	(9,128)	1,636	0	(7,492)
Accrued Wages	7,532	1,507	24	9,063
Compensated Absences Payable	23,293	4,493	0	27,786
Intergovernmental Payable	49,727	3,174	99	53,000
<i>Total Adjustments</i>	<u>2,059,548</u>	<u>322,883</u>	<u>8,423</u>	<u>2,390,854</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>\$1,910,444</u></u>	<u><u>\$445,589</u></u>	<u><u>(\$1,491)</u></u>	<u><u>\$2,354,542</u></u>

Noncash Capital Financing Activities

During 2014, the HUD Housing/Community Development Block Grant capital projects fund paid \$710,000 to contractors on behalf of the Water Resources enterprise fund. These amounts are included in capital contributions.

During 2014, OWDA forgave a portion of the Water Resources enterprise fund's loan in the amount of \$29,647.

During 2014, an intergovernmental receivable was recorded in the Water Resources enterprise fund in the amount of \$499,858. The receivable increased the Revenue Bonds Issued on an accrual basis.

See accompanying notes to the basic financial statements

Geauga County, Ohio

Statement of Fiduciary Assets and Liabilities

Agency Funds

December 31, 2014

Assets	
Equity in Pooled Cash and Cash Equivalents	\$24,654,637
Cash and Cash Equivalents in Segregated Accounts	1,483,385
Property Taxes Receivable	185,764,039
Special Assessments Receivable	<u>1,919,210</u>
<i>Total Assets</i>	<u><u>\$213,821,271</u></u>
Liabilities	
Intergovernmental Payable	\$188,376,105
Undistributed Monies	24,120,854
Due to Others	137,734
Payroll Withholdings	<u>1,186,578</u>
<i>Total Liabilities</i>	<u><u>\$213,821,271</u></u>

See accompanying notes to the basic financial statements

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

Note 1. Description of Geauga County and Reporting Entity

Geauga County, Ohio (the County) was created in 1806. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative officials. These officials are: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also two elected Common Pleas Court Judges and one elected Common Pleas Probate/Juvenile Court Judge. Although these elected officials manage the internal operations of their respective departments, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

The County's major operations include human and social services, certain health care and community assistance services, a civil and criminal justice system, road and bridge maintenance and general administrative services. In addition, the County operates a water and sewer system.

Reporting Entity

A reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Geauga County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Board of Mental Health and Recovery Services and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The component unit column in the financial statements identifies the financial data of the County's discretely presented component unit, Metzenbaum Sheltered Industries Workshop. It is reported separately to emphasize that it is legally separate from the County.

Metzenbaum Sheltered Industries Workshop (the Workshop) - Metzenbaum Sheltered Workshop is a legally separate, non-profit organization served by a self-appointing board of trustees. The Workshop, under a contractual agreement with the Geauga County Board of Developmental Disabilities, provides a comprehensive program of services, including employment for developmentally disabled citizens. The Geauga County Board of Developmental Disabilities provides the Workshop with resources and personnel for the operation of the Workshop including staff salaries and benefits and certain supplies and advertising. Based on the significant services and resources provided by the County to the Workshop and the Workshop's sole purpose of providing assistance to the handicapped adults of Geauga County, it was determined that to exclude the Workshop from the County's report would make the report incomplete. Metzenbaum Sheltered Industries operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from the Metzenbaum Sheltered Industries Workshop, 8202 Cedar Road, Chesterland, Ohio, 44026.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The County participates in the following joint ventures, public entity risk pools, jointly governed organizations and related organizations. These organizations are presented in Notes 13, 14, 15 and 25 to the Basic Financial Statements and are excluded from the accompanying financial statements.

Emergency Management Agency
Geauga/Trumbull Solid Waste District
Portage-Geauga Juvenile Detention and Rehabilitation Center
County Risk Sharing Authority
County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan
Northeast Ohio Areawide Coordinating Agency
Geauga County Regional Airport Authority
North East Ohio Network
Family First Council
Geauga, Ashtabula, and Portage Partnership, Incorporated
Northeast Ohio Community Alternative Program Facility
Geauga County Public Library
Geauga County Park District

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Geauga County. Accordingly the activity of the following districts are presented as agency funds within the County's financial statements:

Geauga County Combined Health District - The five member Board of Health which oversees the operation of the Health District is elected by a District Advisory Council comprised of Township Trustees and Mayors of participating municipalities. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

Geauga County Soil and Water Conservation District - The Soil and Water Conservation District is created by statute as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors control their own operations and budget and do not rely on the County to finance deficits.

Information in the following notes to the basic financial statements is applicable to the primary government. When information is provided relative to the Workshop, it is specifically identified.

Note 2. Summary of Significant Accounting Policies

The financial statements of Geauga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Basis of Presentation

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type.

The Workshop uses a business-type fund to report financial position and the results of its operations.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

Fund Financial Statements During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

Governmental Fund Types Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

General The general fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Developmental Disabilities The Developmental Disabilities fund accounts for and reports the operations of a school and the costs of administering a workshop for the developmentally disabled. Restricted revenue sources include a County-wide property tax levy and Federal and State grants.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. The following is the County's proprietary fund type:

Enterprise Funds Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Water Resources The Water Resources fund is used to account for sanitary sewer services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This sewer district has its own facilities and rate schedule.

Water District The Water District fund is used to account for water services provided to individuals and commercial users in the majority of the unincorporated areas of Geauga County. The cost of providing these services is financed primarily through user charges. This water district has its own facilities and rate schedule.

Storm Water The Storm Water fund is used to account for transfers and charges for services for the construction and operation of drainage facilities.

Fiduciary Fund Types Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are agency funds. Agency funds are used to account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and State shared resources collected on behalf of and distributed to other local governments.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

The Workshop uses an enterprise fund to report its financial position and the results of its operations. This fund uses the economic resources measurement focus and the accrual basis of accounting.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty one days of year-end. Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 8). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 9), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Unearned Revenue Unearned revenue for the Workshop represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The County had no deferred outflows to report.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance year 2015 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

The Workshop allocates its expenses on a functional basis among its various programs and support services. Expenses and support services that can be identified with a specific program are allocated directly according to their natural expenditure classification. Other expenses that are common to several programs are allocated based on estimates established by the Workshop.

Cash and Cash Equivalents

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all funds are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents." The Workshop's money is presented as "Equity in Pooled Cash and Cash Equivalents."

During 2014, investments were limited to the State Treasury Asset Reserve of Ohio (STAR Ohio), First American Government Obligation Mutual Fund, Federal Farm Credit Bank Bonds, Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation Bonds and Federal National Mortgage Association Bonds.

Investments are reported at fair value which is based on quoted market prices.

STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's net asset value per share which is the price the investment could be sold at December 31, 2014.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2014 amounted to \$384,092 which includes \$287,601 assigned from other County funds.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

The County has segregated bank accounts for monies held separate from the County's investment pool. These interest bearing depository accounts are presented as "Cash and Cash Equivalents in Segregated Accounts" since they are not required to be deposited into the County treasury.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

Inventories

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2014 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and the expenditure/expense is reported in the year in which the services are consumed.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received. The County maintains a capitalization threshold of five thousand dollars with the exception of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest incurred during the construction of proprietary fund capital assets is also capitalized.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

All capital assets are depreciated except for land, construction in progress and infrastructure reported on the modified approach. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Buildings and Improvements (including wastewater and water treatment plants)	40 years
Machinery and Equipment	5-20 years
Vehicles	5 years
Water and wastewater lines	40 years

The County's infrastructure consists of roads and bridges including assets constructed or acquired prior to December 31, 1980. County roads and bridges (infrastructure reported in the Governmental-type activities column of the statement of net position) are presented using the modified approach and therefore these assets are not depreciated. In addition, expenditures made by the County to preserve existing roads or bridges are expensed rather than capitalized. Only expenditures for additions or improvements are capitalized.

Additional disclosures about the condition assessments and maintenance cost regarding the County's roads and bridges appear in the Required Supplementary Information.

Compensated Absences

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation time when earned for all employees.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

The entire compensated absences liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "matured compensated absences payable" in the fund(s) from which the employees who have resigned or retired will be paid.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, compensated absences and contractually required pension contributions that will be

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions.

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Commissioners. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners or a County official delegated that authority by resolution or by State statute. State statute authorizes the County Auditor to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund balance amounts are eliminated in the statement of

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal events that are allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Interfund payments for services provided and used are not eliminated.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Budgetary Process

All funds, except agency funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is the Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. The legal level of control is at the object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Auditor. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources in place when original and final appropriations were passed by the Commissioners.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for debt service includes both principal and interest. The amount which will be used for principal is not certain. Net position restricted for other purposes include the operation of the title department, busing system administration, County Bureau of Support and care and custody of delinquent juveniles.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water resources, the water district and storm water. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

Note 3. Restatement of Fund Balance/Net Position

During 2014, it was determined that accounts receivable and special assessment receivable were understated for business-type activities and special assessment receivable for governmental activities were overstated. The restatement had the following effect on fund balance/net position as previously reported:

	Water Resources	Water District	Storm Water	Total Business-Type Activities
Net Position, December 31, 2013	\$20,681,575	\$7,191,692	\$52,684	\$27,925,951
Accounts Receivable	868,952	0	0	868,952
Special Assessment Receivable	5,438,224	0	25,856	5,464,080
Adjusted Net Position, December 31, 2013	<u>\$26,988,751</u>	<u>\$7,191,692</u>	<u>\$78,540</u>	<u>\$34,258,983</u>

Prior to restatement, net position in governmental activities at December 31, 2013 was \$224,934,814. The restatement of \$158,145 decreased special assessment receivable, for an adjusted beginning net position of \$224,776,669.

Note 4. Accountability

The permanent improvement capital projects fund had a deficit of \$2,722,778 due to the issuance of public safety communications notes. Once the notes are retired, the deficits will be eliminated.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Note 5. Fund Balances

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$127,093	\$0	\$0	\$127,093
Prepays	122,147	0	0	122,147
Inventory	216,758	32,770	73,673	323,201
<i>Total Nonspendable</i>	465,998	32,770	73,673	572,441
<i>Restricted for</i>				
County Courts	0	0	440,993	440,993
Community Development Grant Program	0	0	3,733,843	3,733,843
Farmland Preservation	0	0	14,966	14,966
911 Emergency Phone System	0	0	175,601	175,601
Law Enforcement Services	0	0	383,249	383,249
Dog and Kennel	0	0	124,812	124,812
Health Care Services	0	6,301,013	2,673,054	8,974,067
Senior Citizen Services	0	0	2,074,233	2,074,233
Public Assistance	0	0	720,217	720,217
Children's Services	0	0	2,752,427	2,752,427
Street Maintenance	0	0	1,574,431	1,574,431
Tax Administration	0	0	2,803,468	2,803,468
Debt Service Payments	0	0	1,670,667	1,670,667
Capital Improvements	0	0	1,969,331	1,969,331
Law Library	0	0	70,434	70,434
Wetland Mitigation	0	0	60,126	60,126
Board of Education - Recounts	0	0	55	55
SMART Ohio Grant	0	0	46,576	46,576
<i>Total Restricted</i>	0	6,301,013	21,288,483	27,589,496
<i>Committed to</i>				
Juvenile Detention Facility	34,661	0	0	34,661
Compensated Absences	413,999	0	0	413,999
Emergency Preparedness Program	0	0	92,280	92,280
Law Enforcement Services	0	0	197,417	197,417
County Courts	0	0	4,115	4,115
Capital Improvements	0	0	2,456,371	2,456,371
Bicentennial Celebration	0	0	648	648
Service Contracts	35,775	0	0	35,775
<i>Total Committed</i>	\$484,435	\$0	\$2,750,831	\$3,235,266

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Fund Balances	General	Developmental Disabilities	Nonmajor Governmental Funds	Total
<i>Assigned to</i>				
<i>Purchases on Order:</i>				
Purchased Services	\$147,606	\$0	\$0	\$147,606
Materials and Supplies	58,033	0	0	58,033
Grants	51,000	0	0	51,000
Other	110,819	0	0	110,819
Capital Outlay	43,877	0	0	43,877
<i>Total Assigned</i>	411,335	0	0	411,335
<i>Unassigned (Deficit)</i>	9,378,863	0	(2,722,778)	6,656,085
Total Fund Balances	\$10,740,631	\$6,333,783	\$21,390,209	\$38,464,623

Note 6. Budgetary Basis of Accounting

While the County's reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are presented in the basic financial statements for the general fund and major special revenue fund. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Advances-in and Advances-out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
7. Budgetary revenues and expenditures for the county recorder micrographics and certificate of title funds are classified to the general fund for GAAP reporting.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds:

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Net Change in Fund Balances

	<u>General</u>	<u>Developmental Disabilities</u>
GAAP Basis	(\$66,326)	(\$1,382,172)
Net Adjustment for Revenue Accruals	(1,539,895)	(416,819)
Beginning Fair Value Adjustment for Investments	(42,246)	0
Ending Fair Value Adjustment for Investments	(385)	0
Beginning Unrecorded Cash	121,436	0
Ending Unrecorded Cash	(14,120)	(148)
Advances In	4,000	0
Advances Out	(72,700)	0
Net Adjustment for Expenditure Accruals	1,526,381	433,724
Excess of Revenues Under Expenditures		
County Recorder Micrographics	(24,174)	0
Certificate of Title	84,773	0
Encumbrances	<u>(667,260)</u>	<u>(802,729)</u>
Budget Basis	<u><u>(\$690,516)</u></u>	<u><u>(\$2,168,144)</u></u>

Note 7. Deposits and Investments

Monies held by the County are classified by State Statute in two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation, by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Monies held by the County, which are not considered active, are classified as inactive. Inactive monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States; or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

3. Written repurchase agreements in securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
 - b. Banker's acceptances eligible for purchase by the Federal Reserve System and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual fund rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency of instrumentality, and/or highly rate commercial paper;
12. One percent of the County's average portfolio in debt interest rated at the time of purchase in the three categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payments for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$16,496,181 of the County's bank balance of \$20,697,109 was uninsured and uncollateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2014, the County had the following investments:

	Fair Value	Maturity	Moody Rating	Percent of Total Investments
STAR Ohio	\$12,500,000	Average 50.1 Days	N/A	N/A
First American Government Obligation Mutual Fund	1,504,303	Less than One Year	Aaa-mf	2.90%
Federal Farm Credit Bank Bonds	3,984,000	Less than Two Years	Aaa	7.67%
Federal Farm Credit Bank Bonds	3,977,120	Less than Three Years	Aaa	7.66%
Federal Farm Credit Bank Bonds	5,480,030	Less than Four Years	Aaa	10.55%
Federal Home Loan Bank Bonds	3,011,710	Less than One Year	Aaa	5.80%
Federal Home Loan Bank Bonds	3,989,520	Less than Two Years	Aaa	7.68%
Federal Home Loan Bank Bonds	2,001,640	Less than Three Years	Aaa	3.86%
Federal Home Loan Bank Bonds	1,986,660	Less than Four Years	Aaa	3.83%
Federal Home Loan Bank Bonds	2,000,720	Less than Five Years	Aaa	3.85%
Federal Home Loan Mortgage Corporation Bonds	1,499,880	Less than Three Years	Aaa	2.89%
Federal Home Loan Mortgage Corporation Bonds	3,007,320	Less than Five Years	Aaa	5.79%
Federal National Mortgage Association Bonds	1,999,180	Less than Four Years	Aaa	3.85%
Federal National Mortgage Association Bonds	4,977,635	Less than Five Years	Aaa	9.59%
Total Portfolio	<u>\$51,919,718</u>			

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Credit Risk The Moody's ratings of the County's investments are listed in the table above. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that addresses credit risk.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Farm Credit Bank Bonds, the Federal Home Loan Bank Bonds, Federal Home Loan Mortgage Corporation and Federal National Mortgage Association are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty. The County has no investment policy dealing with investment custodial risk beyond the requirement in state statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

Concentration of Credit Risk The County places no limit on the amount it may invest in any one issuer.

Component Unit At year-end, the carrying amount of the component unit's deposits was \$507,912 of which \$257,912 was uninsured and uncollateralized by federal depository insurance.

Note 8. Property Taxes

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2014 for real and public utility property taxes represents collections of 2013 taxes.

2014 real property taxes are levied after October 1, 2014, on the assessed value as of January 1, 2014, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2014 real property taxes are collected in and intended to finance 2015.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statutes permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes which became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2014, was \$11.20 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2014 property tax receipts were based are as follows:

Real Property	\$2,922,062,430
Public Utility Personal Property	<u>81,550,480</u>
Total Assessed Value	<u><u>\$3,003,612,910</u></u>

The County Treasurer collects property tax on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through agency funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

are measurable as of December 31, 2014, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2014 operations is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Note 9. Permissive Sales and Use Tax

At the November 1989 general election, a renewal of the one-half percent tax imposed by Commissioners resolution in 1987 on all retail sales made in the County was approved by the voters of the County, with an indefinite time period. Effective February 1, 2004, the sales tax rate was increased by ½ percent. ¼ percent of the increase is permanent to fund the general fund and projects as needed. On September 4, 2008 the Commissioners extended the additional ¼ percent that was due to expire on January 31, 2009 for a continuous period of time to fund operations of the County’s radio communications systems. Sales and use tax revenue is credited to the General fund and the 911 Program special revenue fund.

Note 10. Receivables

Receivables at December 31, 2014 consisted of taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments and delinquent property taxes are expected to be collected within one year.

Loans expected to be collected in more than one year amount to \$2,224,771 in the revolving loan special revenue fund. At December 31, 2014, there were no delinquent loans.

Special assessments expected to be collected in more than one year amount to \$772,995 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$43,477.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

<i>Governmental Activities</i>	Amount
General Fund	
Casino Tax	\$549,765
Property Tax Rollbacks and Exemptions	470,396
Local Government and Revenue Assistance	286,314
Grant	82,330
Miscellaneous	15,825
Total General Fund	<u>\$1,404,630</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

<i>Governmental Activities (continued)</i>	Amount
Special Revenue Funds	
Developmental Disabilities	\$759,375
Intensive Supervision	32,612
Care and Custody	55,322
Pre-Sentence Investigative Reporting	13,000
Motor Vehicle License	2,806,580
Mental Health	1,160,038
Children's Services Levy	525,677
Child Support Enforcement	86,376
Transportation Administration	147,070
Aging	210,355
Public Assistance	346,783
Municipal Road Tax	6,670
DARE	23,132
Violence Prevention	27,348
Pretrial Release	13,768
Total Special Revenue Funds	<u>6,214,106</u>
Capital Projects Funds	
Construction	482,865
Road and Bridge	<u>186,389</u>
Total Capital Projects Funds	<u>669,254</u>
<i>Total Governmental Activities</i>	<u><u>\$8,287,990</u></u>

At December 31, 2014, the County had an intergovernmental receivable of \$499,858 in the water resources enterprise fund from USDA.

Note 11. Related Party Transactions

During 2014, Geauga County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Metzenbaum Sheltered Industries Workshop, a discretely presented component unit of Geauga County. Rehabilitative services provided directly to Workshop clients by the County amounted to \$736,506.

The County contracted with Karvo Paving Company to provide services in connection with the resurfacing of a public road. The Superintendent of Asphalt Operations for Karvo Paving Company is the son-in-law of now former Commissioner Mary Samide. In 2014, the County paid \$603,158 to Karvo Paving Company.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

Note 12. Contingent Liabilities

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Note 13. Joint Ventures

Emergency Management Agency

The Emergency Management Agency (the “Agency”) is a joint venture among the County, sixteen townships located within the County and four villages and one city located wholly within the County to provide early warnings of impending violent weather conditions and rescue assistance after the storms hit the area. The five members of the advisory council are appointed as follows: one County Commissioner, one Township Trustee appointed by all Trustees, the City of Chardon Mayor, one Mayor appointed by all other villages or their appointed designee, and one member appointed by the other four members. The degree of control exercised by any participating government is limited to its representation on the Board. The Agency does not have any outstanding debt. The continued existence of the Agency is dependent upon the County's continued participation; however, the County does not have an equity interest in the Agency. The Agency is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2014, the County contributed \$25,273 to the agency, which represents 8.09 percent of the total contributions. Complete financial statements can be obtained from the Emergency Management Agency, Geauga County, Ohio.

Geauga/Trumbull Solid Waste District

The Geauga/Trumbull Solid Waste District (the “District”) is a governmental joint venture between Geauga and Trumbull Counties providing services to dispose of solid waste and recycling services. The board of directors consists of six members, the three County Commissioners of each of the member counties. The degree of control exercised by any participating County is limited to its representation on the Board. The District does not have any outstanding debt. The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. Due to sufficient revenues from the haulers, it was determined that additional contributions were not needed to operate in 2014. Complete financial statements can be obtained from the Geauga/Trumbull Solid Waste District, Geauga County, Ohio.

Portage-Geauga Juvenile Detention and Rehabilitation Center

The Portage-Geauga Juvenile Detention and Rehabilitation Center (the “Center”) is a joint venture between Portage and Geauga Counties. The degree of control exercised by either participating County is limited to its representation on the Board. A joint board of trustees whose membership consists of four appointees of the Portage County Commissioners and three appointees of the Geauga County Commissioners controls the operation of the Center. The Center does not have any debt outstanding. The continued existence of the Center is dependent upon the County's continued participation; however, the County does not have an equity interest in the Center. The Center is not accumulating significant financial resources or experiencing fiscal stress that would cause additional financial benefit to or burden on the County. In 2014, the County contributed \$452,680 to the Center, which represents 18.89 percent of total contributions. Complete financial statements can be obtained from the Portage-Geauga Juvenile Detention and Rehabilitation Center, Portage County, Ohio.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

Note 14. Public Entity Risk Pools

County Risk Sharing Authority

The County Risk Sharing Authority (CORSA) is a public entity risk sharing pool among sixty-five counties in Ohio. CORSA was established in 1987 as an Ohio nonprofit, self-insured pool to provide member counties with the best comprehensive property and liability coverage and highest quality risk management services at a stable and competitive price.

Member Counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. CORSA provides comprehensive coverage and risk management services for property and liability coverage including general liability, law enforcement liability, automobile liability, errors and omissions, direct physical loss or damage, equipment breakdown and crime.

CORSA is governed by nine Directors, who are County Commissioners from member counties. The Directors are elected by CORSA members and are eligible to serve three, two year terms. The officers are elected by the Board of Directors, and are eligible to serve two, one year terms. Each member county designates a voting representative and alternate in accordance with CORSA's Code of Regulations.

CORSA has earned the Advisory Standards Recognition from the association of Governmental Risk Pool (AGRIP). The award recognizes those pools that adhere to the eighty-eight "best practices" standards as established by AGRIP's Membership Practices Committee, relating to the governance, management, financial accounting and operation of the pool.

County Commissioners Association of Ohio Workers' Compensation Group-Retrospective-Rating Plan

The County is participating in the County Commissioners' Association of Ohio (CCAO) Group-Retrospective-Rating Program established under Section 4123.29 of the Ohio Revised Code and acting through CCAOSC, its Service Corporation, as sponsoring organization.

The program is intended to achieve lower workers' compensation costs for the Group and result in the establishment of safer working conditions and environments for each participant. The purpose of CCAOSC, amount other things, is to unite the county commissioners of Ohio into an association to promote the best practices and policies in the administration of county government for the benefit of the people of the State of Ohio.

Note 15. Jointly Governed Organizations

Northeast Ohio Areawide Coordinating Agency

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Geauga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the three County Commissioners. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2014, the County contributed \$31,774, which represents .44 percent of total contributions.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Geauga County Regional Airport Authority

Geauga County Regional Airport Authority was established in 1992 to manage the day-to-day operations of the airport located in Middlefield Village. A joint board of trustees whose membership consists of seven members; three continuing appointments made by the County, three appointed by the Airport Authority Board of Trustees, and one appointed by Middlefield Village controls the operation of the airport. The board exercises total control over the operation of the airport including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. During 2014, the Airport received sufficient revenues and no additional funds were needed.

North East Ohio Network (N.E.O.N.)

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Geauga, Ashland, Ashtabula, Cuyahoga, Columbiana, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is comprised of the superintendent's of the Board of Developmental Disabilities of each participating county. N.E.O.N. adopts its own budget, authorized expenditures and hires and fires its own staff. The Council of Governments exercises total control over the operations of N.E.O.N. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. During 2014, N.E.O.N. received sufficient revenues from State grant monies and no additional funds were needed from Geauga County.

Family First Council

The Family First Council (the "Council") provides services to multi-need youth in Geauga County. Members of the Council include the Board of Health, County Board of Education, Board of Developmental Disabilities, Juvenile Court, Board of Mental Health, Department of Jobs and Family Services, the County Commissioners, the County Administrator, and the Bureau of Vocational Rehabilitation Administrator. The operation of the Council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. The Council exercises total control over the operations of the Council including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board. In 2014, the County Commissioners contributed \$40,868, which represents 3.37 percent of total contributions.

Geauga, Ashtabula, and Portage Partnership Incorporated (GAPP)

GAPP provides for implementation of a local workforce investment system to comply with the Workforce Investment Act. The GAPP board consists of thirty three members, eleven from each participating County. The operation of the council is controlled by an advisory committee, which consists of a representative from each agency. Funding comes from each of the participants. GAPP, Inc., a private not-for-profit entity with a status as a 501(c)3 organization, functions as the fiscal agent. The Board of Trustees for GAPP, Inc., are appointed by the Board of County Commissioners of each county. The Board exercises total control over the operations of GAAP, Inc. including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the Board.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Northeast Ohio Community Alternative Program Facility (N.E.O.C.A.P)

N.E.O.C.A.P is a community based corrections facility that provided residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Judicial Corrections Board consisting of seven common pleas court judges. The Board consists of two judges each from Trumbull and Lake Counties and one judge each from Ashtabula, Geauga and Portage Counties. The Board adopts its own budget, authorizes expenditures and hires and fires its own staff. Each participant's degree of control is limited to its representation on the Board. The Board exercises total control over the operations of N.E.O.C.A.P. including budgeting, appropriating, contracting and designating management. Funding comes from the State.

Note 16. Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2014, consisted of the following:

Transfers To	Transfers From				Totals
	General	Developmental Disabilities	Water District	Other Governmental Funds	
Major Funds					
Water Resources	\$80,000	\$0	\$259,762	\$0	\$339,762
Storm Water	18,588	0	0	0	18,588
Other Governmental Funds	3,965,831	1,010,747	20,269	1,421,638	6,418,485
Totals	\$4,064,419	\$1,010,747	\$280,031	\$1,421,638	\$6,776,835

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Interfund Balances

Interfund balances at December 31, 2014, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

Interfund Payable	Interfund Receivable		Totals
	General	Other Governmental Funds	
Developmental Disabilities	\$0	\$89	\$89
Other Governmental Funds	68,700	30,910	99,610
Totals	\$68,700	\$30,999	\$99,699

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Note 17. Capital Assets

Capital asset activity for the year ended December 31, 2014, was as follows:

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14
Government Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$4,431,621	\$0	\$0	\$4,431,621
Infrastructure	129,241,168	1,227,559	0	130,468,727
Construction in Progress	1,830,259	1,051,174	(1,830,259)	1,051,174
<i>Total Nondepreciable Capital Assets</i>	<u>135,503,048</u>	<u>2,278,733</u>	<u>(1,830,259)</u>	<u>135,951,522</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	61,886,471	3,486,906	(53,510)	65,319,867
Machinery and Equipment	12,243,323	394,939	(996,549)	11,641,713
Vehicles	8,246,074	540,956	(478,851)	8,308,179
<i>Total Depreciable Capital Assets</i>	<u>82,375,868</u>	<u>4,422,801</u>	<u>(1,528,910)</u>	<u>85,269,759</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(25,072,527)	(1,691,113)	51,481	(26,712,159)
Machinery and Equipment	(11,053,390)	(411,222)	991,398	(10,473,214)
Vehicles	(6,147,845)	(679,246)	478,851	(6,348,240)
<i>Total Accumulated Depreciation</i>	<u>(42,273,762)</u>	<u>(2,781,581)</u>	<u>1,521,730</u>	<u>(43,533,613)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>40,102,106</u>	<u>1,641,220</u>	<u>(7,180)</u>	<u>41,736,146</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$175,605,154</u>	<u>\$3,919,953</u>	<u>(\$1,837,439)</u>	<u>\$177,687,668</u>
Business Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$956,775	\$0	\$0	\$956,775
Construction in Progress	108,905	1,106,542	(108,905)	1,106,542
<i>Total Nondepreciable Capital Assets</i>	<u>1,065,680</u>	<u>1,106,542</u>	<u>(108,905)</u>	<u>2,063,317</u>
<i>Depreciable Capital Assets</i>				
Building and Improvements	22,040,208	0	0	22,040,208
Machinery and Equipment	2,851,195	101,598	(41,379)	2,911,414
Vehicles	1,594,652	55,534	(29,168)	1,621,018
Water and Wastewater Lines	36,248,360	511,836	0	36,760,196
<i>Total Depreciable Capital Assets</i>	<u>62,734,415</u>	<u>668,968</u>	<u>(70,547)</u>	<u>63,332,836</u>
<i>Less Accumulated Depreciation</i>				
Buildings and Improvements	(7,816,111)	(551,005)	0	(8,367,116)
Machinery and Equipment	(1,904,693)	(98,788)	41,379	(1,962,102)
Vehicles	(1,116,973)	(111,200)	29,168	(1,199,005)
Water and Wastewater Lines	(15,458,297)	(899,903)	0	(16,358,200)
<i>Total Accumulated Depreciation</i>	<u>(26,296,074)</u>	<u>(1,660,896)</u>	<u>70,547</u>	<u>(27,886,423)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>36,438,341</u>	<u>(991,928)</u>	<u>0</u>	<u>35,446,413</u>
<i>Business Type Activities Capital Assets, Net</i>	<u>\$37,504,021</u>	<u>\$114,614</u>	<u>(\$108,905)</u>	<u>\$37,509,730</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Depreciation expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$989,013
Judicial	2,025
Public Safety	418,347
Public Works	514,951
Health	79,697
Human Services	777,548
Total	<u>\$2,781,581</u>

Note 18. Defined Benefit Pension Plans

Ohio Public Employees Retirement System (OPERS)

Plan Description - The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the combined plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the traditional plan benefit. Member contributions, the investment of which is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for public safety and law enforcement employer units. Member contribution rates, as set forth in the Ohio Revised Code, are not to exceed 10 percent of covered payroll for members in the state and local classifications. The Ohio Revised Code authorizes OPERS to calculate employee contribution rates for public safety employees and limits the law enforcement rate to the public safety rate plus an additional percent not to exceed 2 percent. For the year ended December 31, 2014, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 12 percent and 13 percent, respectively. While members in the state and local classifications may participate in all three plans, public safety and law enforcement classifications exist only within the traditional plan. For 2014, member and employer contribution rates were consistent across all three plans.

The County's 2014 contribution rate was 14 percent, except for those plan members in public safety or law enforcement, for whom the County's contribution was 18.1 percent of covered payroll. The portion of the County's contribution used to fund pension benefits is net of postemployment health care benefits. The

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

portion of the County's contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2014, 2013 and 2012 were \$4,331,879, \$3,540,819 and \$3,565,752, respectively. For 2014, 90.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions to the Member-Directed Plan for 2014 were \$1,075,059 made by the County and \$768,631 made by plan members.

State Teachers Retirement System (STRS)

Plan Description – The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple-employer public employee retirement system. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that can be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at www.strsoh.org.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50. Benefits are established by Ohio Revised Code Chapter 3307.

A DB or Combined Plan member with five or more years of credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon the recommendation of its consulting actuary, not to exceed statutory maximum rates of 11 percent for members and 14 percent for employers. The statutory maximum employee contribution rate was increased one percent July 1, 2013, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2014, plan members were required to contribute 11 percent of their annual covered salary from January 1, 2014 till June 30, 2014 and 12 percent from July 1, 2014 till December 31, 2014. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's required contributions to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$60,670, \$66,756 and \$76,087, respectively. For 2014, 97.34 percent has been contributed with the

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012. Contributions made to STRS Ohio for the DC and combined Plans for 2014 were \$9,373 made by the County and \$7,364 made by the plan members.

Note 19. Post-Employment Benefits

Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care plan for qualifying members of both the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits, including postemployment health care coverage. The plan includes a medical plan, a prescription drug program, and Medicare Part B premium reimbursement.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not mandate, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through contributions to OPERS. A portion of each employer’s contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2014, state and local employers contributed 14 percent of covered payroll and public safety and law enforcement employers contributed 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code.

Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding postemployment health care benefits. The portion of the employer contribution allocated to health care for members in both the traditional and combined plans was 2 percent for 2014. Effective January 1, 2015, the portion of the employer contribution allocated to health care remains at 2 percent for both plans as recommended by the OPERS actuary.

The OPERS retirement board is also authorized to establish rules for the payment of a portion of the health care benefits provided by the retiree or the retiree’s surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the postemployment health care plan.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2014, 2013 and 2012 were \$721,980, \$1,416,328 and \$1,426,301, respectively. For 2014, 90.25 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 9, 2012, with a transition plan commencing on January 1, 2014. With the passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contribution toward the health care fund after the end of the transition period.

State Teachers Retirement System (STRS)

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS Ohio) for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS Ohio. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS Ohio which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2014, STRS Ohio allocated employer contributions equal to one percent of covered payroll to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2014, 2013 and 2012 were \$4,667, \$5,135 and \$5,853 respectively. For 2014, 97.34 percent has been contributed, with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2013 and 2012.

Note 20. Other Employee Benefits

Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County.

Twenty-five (25) percent of the accumulated, unused sick leave is paid, up to a maximum of 30 days, to employees who meet all necessary requirements to retire. For employees covered by the collective bargaining unit in the Sheriff's office, thirty-three (33) percent of the accumulated, unused sick leave is paid, up to a maximum of 90 days, to employees who meet all necessary requirements to retire.

Sick and vacation balances do not accumulate for the Workshop employees.

Health Care Benefits

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. The County provides employee medical, and vision benefits through Anthem, and dental benefits through Delta Dental to all employees. Employees may waive coverage if they wish to.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

Note 21. Short-Term Obligations

A summary of the note transactions for the year ended December 31, 2014, follows:

	Balance 12/31/13	Issued	Retired	Balance 12/31/14
Governmental Activities				
<i>Capital Projects Funds:</i>				
Jail Construction 1%	\$750,000	\$0	\$750,000	\$0
Premium	2,775	0	2,775	0
Public Safety Communications 1%	3,250,000	0	3,250,000	0
Premium	12,026	0	12,026	0
Communication System .316%	0	3,000,000	0	3,000,000
<i>Total</i>	<u>\$4,014,801</u>	<u>\$3,000,000</u>	<u>\$4,014,801</u>	<u>\$3,000,000</u>

The notes are backed by the full faith and credit of Geauga County and will mature within one year. The note liability is reflected in the fund that received the proceeds. Notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

Note 22. Long-Term Debt

The original issue date, interest rate and original issuance amount for each of the County's bonds are as follows:

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Governmental Activities				
<i>General Obligation Bonds:</i>				
Human Services Building Improvements	2009	4.52 %	\$650,000	2019
<i>Special Assessment Bonds:</i>				
Sanitary Sewer - Aquilla	1984	5.00	\$292,600	2023
Sanitary Sewer - Aquilla	1984	8.375	5,852	2023
Sanitary Sewer - Chagrin Falls Park	1994	5.25	528,000	2034
Sanitary Sewer - Bainbridge	1995	3.90 - 6.85	2,600,000	2015
Business-Type Activities				
<i>OWDA Loans:</i>				
Chagrin Heights	1996	4.16	\$536,514	2017
Bellwood Sewer	1998	3.50	1,011,762	2020
Valley View	1998	3.50	3,574,826	2021
Auburn Corners	1999	3.50	2,077,654	2022
County Water Tower	1999	3.52	304,146	2020
Water Treatment Plant	2000	4.16	742,174	2021
McFarland Treatment Plant	2004	1.67	2,731,591	2026
Waterline Installation	2006	5.09	560,000	2026
Hunting Valley	2007	3.62	577,103	2027
Infirmiry Creek Waste Water Treatment Plant	2012	2.30	1,195,639	2032

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
<i>Revenue Bonds:</i>				
Sanitary Sewer Improvement	2014	2.50 %	958,000	2054
Sanitary Sewer Refunding	2014	2.50	859,000	2054
Sanitary Sewer	2009	4.38	3,400,000	2049
Burton Lakes	1985	5.00	232,000	2021
<i>OPWC Loans:</i>				
Valley View	2000	0.00	525,000	2019
McFarland Creek	2011	0.00	569,380	2031
Opalocka Waste Water Treatment Plant	2012	0.00	208,020	2032

Changes in the County's long-term obligations during the year ended December 31, 2014, consist of the following:

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Governmental Activities					
<i>General Obligation Bonds:</i>					
Human Services Building Improvements	\$390,000	\$0	\$65,000	\$325,000	\$65,000
<i>Special Assessment Bonds:</i>					
Sanitary Sewer - Aquilla	77,000	0	7,700	69,300	7,700
Sanitary Sewer - Aquilla	1,540	0	154	1,386	154
Sanitary Sewer - Chagrin Falls Park	398,228	0	10,840	387,388	11,409
Sanitary Sewer - Bainbridge	435,000	0	210,000	225,000	225,000
<i>Total Special Assessment Bonds</i>	<u>911,768</u>	<u>0</u>	<u>228,694</u>	<u>683,074</u>	<u>244,263</u>
Other Long-Term Obligations:					
Capital Lease	51,062	7,245	20,662	37,645	17,403
Compensated Absences	3,178,947	738,613	900,351	3,017,209	762,419
<i>Total Other Long-Term Obligations</i>	<u>3,230,009</u>	<u>745,858</u>	<u>921,013</u>	<u>3,054,854</u>	<u>779,822</u>
<i>Total Governmental Activities</i>	<u>4,531,777</u>	<u>745,858</u>	<u>1,214,707</u>	<u>4,062,928</u>	<u>1,089,085</u>
Business Type Activities					
OWDA Loans					
Chagrin Heights	149,223	0	40,464	108,759	42,165
Bellwood Sewer	401,413	0	61,236	340,177	63,398
Valley View	1,729,965	0	222,171	1,507,794	230,015
Auburn Corners	1,146,191	0	126,489	1,019,702	130,955
County Water Tower	127,339	0	17,761	109,578	18,392
Water Treatment Plant	348,581	0	43,862	304,719	45,706
McFarland Treatment Plant	5,474,281	0	443,026	5,031,255	420,310
Waterline Installation	267,056	0	15,744	251,312	16,555
Hunting Valley	430,415	0	25,232	405,183	26,154
Infirmiry Creek Waste Water Treatment Plant	1,123,689	0	49,357	1,074,332	50,499
<i>Total OWDA Loans</i>	<u>\$11,198,153</u>	<u>\$0</u>	<u>\$1,045,342</u>	<u>\$10,152,811</u>	<u>\$1,044,149</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

	Outstanding 12/31/13	Additions	Reductions	Outstanding 12/31/14	Amounts Due in One Year
Business Type Activities (continued)					
Revenue Bonds					
Sanitary Sewer Improvement	\$0	\$746,301	\$0	\$746,301	\$13,400
Sanitary Sewer Refunding	0	859,000	0	859,000	12,100
Sanitary Sewer	3,265,000	0	845,000	2,420,000	35,000
Burton Lakes	89,000	0	10,000	79,000	10,000
<i>Total Revenue Bonds</i>	<u>3,354,000</u>	<u>1,605,301</u>	<u>855,000</u>	<u>4,104,301</u>	<u>70,500</u>
OPWC Loans					
Valley View	157,501	0	26,250	131,251	26,250
McFarland Creek	483,973	0	28,469	455,504	28,469
Opalocka Waste Water Treatment Plant	285,000	0	15,000	270,000	15,000
<i>Total OPWC Loans</i>	<u>926,474</u>	<u>0</u>	<u>69,719</u>	<u>856,755</u>	<u>69,719</u>
Other Long-Term Obligations					
Compensated Absences	144,680	41,551	13,765	172,466	67,270
<i>Total Business-Type Activities</i>	<u>\$15,623,307</u>	<u>\$1,646,852</u>	<u>\$1,983,826</u>	<u>\$15,286,333</u>	<u>\$1,251,638</u>

The Revenue Bonds will be paid from charges for services revenue in the enterprise funds. The OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds.

The general obligation and special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners in the debt service fund. In the event that a property owner would fail to pay the assessment, the County would make payment.

Compensated absences are reported in the Compensated Absences Payable account and will be paid from the fund from which the employee is paid. These funds include general fund, aging, care and custody, CASA, certificate of title, children's services levy, child support enforcement, law library resources, community development programs, motor vehicle license, county home, court technology, pre-sentence investigative reporting, prosecutor delinquent tax collector, treasurer delinquent tax collector, dog and kennel, 911 programs, 800 system communication, public assistance, intensive supervision, mental health, developmental disabilities, real estate assessment, transportation, common pleas mediation and violence prevention. Capital Leases will be paid from the general fund and the motor vehicle license special revenue fund.

During 2014, the County issued sanitary sewer refunding revenue bonds in the amount of \$859,000 to currently refund bonds previously issued in 2009. The current refunding was undertaken to take advantage of lower interest rates. The bonds were issued with an interest rate of 2.5 percent and were issued for a 30 year period with final maturity on December 31, 2054.

	2009 <u>Sanitary Sewer Bonds</u>
Outstanding at December 31, 2013	\$3,265,000
Amount Refunded	<u>(815,000)</u>
Non-Refunded Portion	2,450,000
Principal Payment on Non-Refunded Portion	<u>(30,000)</u>
Oustanding at December 31, 2014	<u>\$2,420,000</u>

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The net proceeds of \$859,000 were used to current refund the outstanding Sanitary Sewer Bonds in the amount of \$815,000 for water resources. As a result, these bonds are considered defeased and the liability for the refunded bonds have been removed from the City's financial statements. The difference between the requisition price and the carrying amount of the old debt was not significant.

The County decreased its aggregated debt service payments by \$320,071 over the next 30 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$251,492.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2014 are as follows:

Governmental Activities

	General Obligation Bonds		Special Assessment Bonds	
	Principal	Interest	Principal	Interest
2015	\$65,000	\$14,690	\$244,263	\$36,575
2016	65,000	11,784	19,862	22,922
2017	65,000	8,814	20,493	21,894
2018	65,000	5,876	21,156	20,832
2019	65,000	2,938	21,855	19,736
2020 - 2024	0	0	113,249	80,884
2025 - 2029	0	0	105,691	53,046
2030 - 2034	0	0	136,505	22,232
Total	\$325,000	\$44,102	\$683,074	\$278,121

Business-Type Activities

	OWDA Loans		Revenue Bonds		OPWC
	Principal	Interest	Principal	Interest	Loan
2015	\$1,044,149	\$250,392	\$57,100	\$131,300	\$69,719
2016	1,073,504	207,037	58,000	128,966	69,719
2017	1,080,664	190,753	58,400	126,610	69,719
2018	1,087,331	160,955	60,700	124,244	69,719
2019	1,117,572	130,714	66,100	121,770	69,720
2020 - 2024	3,602,072	318,968	310,700	569,576	217,345
2025 - 2029	966,513	53,844	355,900	506,971	217,345
2030 - 2034	181,006	6,293	427,000	432,038	73,469
2035 - 2039	0	0	514,900	340,528	0
2040 - 2044	0	0	629,500	228,731	0
2045 - 2049	0	0	660,500	96,456	0
2050 - 2054	0	0	159,200	12,133	0
Total	\$10,152,811	\$1,318,956	\$3,358,000	\$2,819,323	\$856,755

The County has entered into a contractual agreement for revenue bonds from the US Department of Agriculture (USDA). Under the terms of this agreement, USDA will reimburse, advance or directly pay the construction costs of the approved projects. USDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. Since these loans are still outstanding the balance and due within one year are not included in the schedule of future annual debt service requirements. The balance of the Sanitary Sewer 2014 revenue bonds is \$746,301.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

The County has pledged future water resources revenues to repay Revenue Bonds, OPWC loans and OWDA loans. All the debt is payable solely from net revenues and are payable through 2054. Annual principal and interest payments on the water resources debt are expected to require 100 percent of net revenues and 100 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$18,835,845. Principal and interest paid for the current year were \$2,407,436, total net revenues were \$2,398,350 and total revenues were \$7,247,626.

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2014, are an overall debt margin of \$67,831,689; and an unvoted debt margin of \$24,277,495.

The County has issued seven issues of industrial development revenue bonds in the aggregate outstanding principal amount of \$135,464,074 at December 31, 2014 for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely for the County's debt presentation. There has not been any condition of default under the bonds or the related financing documents.

Note 23. Capital Leases

The County has entered into five interest free leases for copiers. These lease obligations meet the criteria of a capital lease and has been recorded on the government-wide statements. The original amounts capitalized for the capital leases and the book value as of December 31, 2014 was \$53,970.

The following is a schedule of the future minimum lease payments required under the capital lease and present value of the minimum lease payments as of December 31, 2014:

	<u>Governmental Activities</u>
2015	\$17,403
2016	12,517
2017	5,540
2018	1,380
2019	805
Present Value of Lease Payments	<u>\$37,645</u>

Note 24. Risk Management

Primary Government

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County contracts with CORSA (County Risk Sharing Authority) for all property and liability coverage including automobiles, equipment breakdown, crime, direct physical loss or damage and direct physical loss or damage. The Travelers Insurance Company insures boilers.

Geauga County, Ohio

Notes to the Basic Financial Statements For the Year Ended December 31, 2014

Limits of liability for each occurrence are \$1,000,000 with a deductible of \$2,500. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant change in coverage from the prior year.

For Workers' Compensation purposes, the County implemented a charge back program that charges each department based on both claims experience and payroll. With charge back, the proportionate amount of contributions are charged to departments with claims affecting the County's premium. Implementation of the charge back program began with the 2009 budget with a planned phase-in over four successive years at increasing increments of 25 percent each year, and continuing thereafter. The charge back is fully operational.

To further achieve lower Workers' Compensation rates, the County has participated in the BWC Premium Discount Plus program and the Safety Council rebate program to obtain discounts and rebates that are applied against our Workers' Compensation premium.

Note 25. Related Organizations

Geauga County Public Library

The County appoints 4 of the 7 members of the governing board of the Library in accordance with Ohio Revised Code 3375.22, however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit or burden to the County. The County serves in a ministerial capacity as a taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. The Library did not receive any funding from the County during 2014.

Geauga County Park District

The Probate Judge of the County appoints the three Park District Commissioners. The District hires and fires staff, and does not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District financially dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. The District did not receive any funding from the County during 2014.

Note 26. Significant Commitments

Contractual Commitments

As of December 31, 2014, the County had the following contractual construction commitments outstanding:

<u>Project</u>	<u>Project Amount</u>	<u>Amount Paid to Date</u>	<u>Remaining on Project</u>
Russell Park WWTP Engineering	\$30,973	\$29,908	\$1,065
Engineer Building Addition	1,370,100	524,677	845,423
Adult Workshop & Admin Building Roof Replacement	1,036,100	534,540	501,560
Thompson WWTP	3,619,924	2,041,817	1,578,107
	<u>\$6,057,097</u>	<u>\$3,130,942</u>	<u>\$2,926,155</u>

Remaining commitment amounts were encumbered at year end.

Geauga County, Ohio

*Notes to the Basic Financial Statements
For the Year Ended December 31, 2014*

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At the year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds		Proprietary Funds	
General	\$667,260	Water Resources	\$1,032,981
Developmental Disabilities	802,729	Water District	<u>182,452</u>
Other Governmental Funds	<u>4,485,870</u>		<u>\$1,215,433</u>
Total Governmental Funds	<u>\$5,955,859</u>		

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2014*

The County reports its roads and bridges infrastructure assets using the modified approach. The following disclosures pertain to the condition assessment and budgeted versus actual expenditure in 2014 for the preservation of these assets.

The Geauga County Engineer administers a five year program for road and bridge repairs and improvements. This plan changes continually based upon conditional inspections and budget allowances. Factors considered when evaluating a roadway include time since the last surface maintenance, current pavement condition from visual observation, traffic volume, and traffic type. A general overall numerical rating ranging from 0 to 9 is assigned to sections of roadways as a result of the yearly visual observations, with 0 being the lowest ranking and 9 being the highest. It is the practice of the Geauga County Engineer's office to maintain at least eighty percent (80%) of the mileage of the County highway system at an appraisal rating of 5 or more. The most recent assessment found that one hundred percent (100%) of the County roads have a numerical rating of 5 or higher.

Each bridge is evaluated annually based on the State Law and in accordance with Ohio Department of Transportation (ODOT) recommendations. Each bridge is given an ODOT sufficiency rating and an overall appraisal rating based upon bridge inspection rating factors. It is the practice of the County Engineer to maintain bridges in the County where ninety-five percent (95%) of the structures have an overall bridge appraisal rating of 5 or more. The most recent assessment found that ninety-nine percent (99%) of the County bridges have a numerical rating of 5 or higher.

The general overall ratings for roads and ODOT sufficiency ratings for bridges are as follows:

<u>Condition</u>	<u>Rating</u>	<u>Number of Bridges</u>	<u>Lane Miles</u>
Failed	0		
Imminent Failure	1		
Critical	2		
Serious	3		
Poor	4	2	
Fair	5	9	10
Satisfactory	6	29	62.3
Good	7	32	57.3
Very Good	8	94	60.0
Excellent	9	21	46.0
Total		<u>187</u>	<u>235.6</u>

Geauga County, Ohio

Required Supplementary Information

*Condition Assessments of the County's Infrastructure
Reported Under the Modified Approach
December 31, 2014*

The following summarizes the overall ratings as of December 31, 2014, 2013 and 2012:

Condition Assessment	2014		2013		2012	
	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles	Lane Miles	% of Lane Miles
Fair or Better	235.6	100%	234.8	100%	234.8	100%
Less than Fair	0	0%	0	0%	0	0%
	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges	Number of Bridges	% of Bridges
Fair or Better	185	99%	187	98%	188	99%
Less than Fair	2	1%	4	2%	1	1%

The following is a comparison of the County Budgeted and Actual expenditures for preservation of existing roads and bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2014	\$10,480,464	\$8,674,683	\$1,805,781
2013	10,896,840	9,904,933	991,907
2012	11,446,068	9,438,797	2,007,271
2011	10,726,005	8,060,364	2,665,641
2010	10,940,837	9,239,941	1,700,896

Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Real Estate Assessment - To account for and report State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

Delinquent Tax Collector - To account for and report five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

Prosecutor Delinquent Tax Collector – To account for and report the prosecutor's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

Treasurer Delinquent Tax Collector – To account for and report the treasurer's portion of five percent of all certified delinquent real estate taxes and assessments used for collecting on delinquent accounts.

Community Development Administration - To account for and report federal grant revenue expended for administrative costs of the community development grant program. To account for initial loans made by the County to local businesses and the subsequent repayment of these loans.

Escrow Interest – To account for and report interest earned on real estate taxes held in escrow.

Bicentennial – To account for and report donations received to fund the bicentennial celebration.

Court Appointed Special Advocacy (CASA) - To account for and report grant monies expended for the appointment of Special Court Advocates for juveniles.

Intensive Supervision - To account for and report grants from the Ohio Department of Correction for local probation programs.

Care and Custody - To account for and report State grant monies expended for the care of delinquent juveniles.

Court Technology - To account for and report reimbursements of employees personal use of cell phones expended to upgrade the Courts Computer systems.

Juvenile Recovery - To account for and report monies received from juveniles and adults for probation and other court services.

Juvenile Court Special Projects – To account for and report monies received from juvenile court services to be used for juvenile court projects.

Probate Court Special Projects – To account for and report monies received from adult probation court services to be used for special probate court projects.

Juvenile Interlock and Alcohol – To account for and report fines collected from offenders used to pay for continuous juvenile alcohol monitoring.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Common Pleas Indigent Driver – To account for and report DUI fines used for educational programs.

Common Pleas Mediation – To account for and report court fees expended for mediation services in Common Pleas Court.

Probation Services – To account for and report fees collected from offenders expended for probation services.

911 Program – To account for and report the one-quarter percent sales tax approved by County residents in 1993 to provide a 911 emergency phone system for the County.

Pre-Sentence Investigation Reporting – To account for and report State grant monies expended for pre-sentence investigations.

800 System Communication - To account for and report monies received from the Cleveland Electric Illuminating Company due to the County's close proximity to CEI's nuclear power plant. The County receives monies from CEI to fund an emergency preparedness program.

Motor Vehicle License - To account for and report revenue derived from the motor vehicle license tax, gasoline taxes and interest revenue. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs. To account for interest earned on real estate taxes held in escrow.

Ditch Maintenance - To account for and report special assessment revenue which will be used to provide irrigation ditches and maintain existing ditches within the County.

Dog and Kennel - To account for and report the dog warden's operations, financed by the sale of dog tags and fine collections.

EPA Water Pollution - To account for and report federal grants that have been expended to comply with the federal clean water act.

Mental Health - To account for and report a County-wide property tax levy and State grants expended for the cost of contracts with local mental health agencies that provide services to the public at large.

Children's Services Levy - To account for and report a County-wide property tax levy and State grants expended for the support and placement of children.

Child Support Enforcement - To account for and report federal, state and local revenues used to administer the County Bureau of Support.

Transportation Administration - To account for and report a reimbursable State grant that is expended for administrative costs of the busing system in the County.

Aging - To account for and report federal grants expended for various programs assisting the senior citizens within the County.

County Home - To account for and report collection of fees from residents' families for the operations of the County home.

Public Assistance – To account for and report federal, state and local revenues used to provide public assistance to general relief recipients.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Farmland Preservation – To account for and report local monies set aside for Farmland Preservation.

Municipal Road Tax - To account for and report the portion of the permissive license tax that is retained by the County for road projects on major thoroughfares in the villages of the County.

Law Library Resources – To account for and report the intergovernmental revenue used for the operations of the County’s Law Library.

Board of Elections – Recount – To account for and report collection of fees expended to cover the cost of a recount of votes of a precinct.

Wetland Mitigation Bank – To account for and report intergovernmental revenue used for the operation of a wetland mitigation bank.

SMART Ohio Grant – To account for and report intergovernmental revenue used for the support of the Smart Ohio Plan, a funding model developed to increase community corrections alternatives to prison.

Other Public Safety Funds - The following Special Revenue Funds operated by the County and subsidized in part by local, state and federal monies as well as miscellaneous sources were combined for reporting purposes due to the small amount of activity during the year:

DARE Grant

Indigent Guardianship

Drug Law Enforcement

Commissary

Sheriff K-9 Unit

Law Enforcement Block Grant

Concealed Handgun

Violence Prevention

Education and Enforcement

Juvenile Indigent Drivers

Chardon Tower

PreTrial Release

Law Enforcement Assistance

Criminal Investigation

Workforce Investment Act – To account for and report federal revenues used for job-training programs. This fund is included with the public assistance fund for GAAP reporting as they are similar in nature.

County Recorder Micrographics -To account for and report revenue expended for microfilming county records. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Certificate of Title – To account for and report revenue derived from charges for services expended for subsidizing the operation of the Title department. This fund is included with the general fund for GAAP reporting as it does not have a revenue source.

Nonmajor Debt Service Fund

Debt Service – To account for and report the accumulation of resources that are restricted for the payment of general long-term debt principal, interest and related costs.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Capital Projects Funds

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

Construction – To account for and report note proceeds, grants, and transfers used to purchase or construct County buildings.

Computerization - To account for and report the fee monies received by the courts which are expended for computer equipment and updates to equipment used by the County court system.

Road and Bridge - To account for and report a voted tax levy that is expended for repair and reconstruction of County roads.

Permanent Improvement - To account for and report note proceeds and transfers expended for equipment or renovation of County buildings.

Water Construction - To account for and report the construction of water enterprise system assets being financed by special assessment debt.

HUD Housing/Community Development Block Grant (CDBG) - To account for and report a federal grant that is expended on major construction projects and to account for recapture of HUD Funds through CDBG and HUD HOUSING HOME programs..

Transportation Capital Grant - To account for and report the transportation grant monies which are expended for equipment and buildings used by the County transportation system.

Courthouse Donations – To account for and report monies donated for upkeep and improvement of the Courthouse.

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$16,016,213	\$1,670,667	\$5,194,756	\$22,881,636
Cash and Cash Equivalents:				
In Segregated Accounts	1,570	0	0	1,570
Materials and Supplies Inventory	75,520	0	0	75,520
Accounts Receivable	108,674	0	10,159	118,833
Interfund Receivable	30,999	0	0	30,999
Intergovernmental Receivable	5,454,731	0	669,254	6,123,985
Property Taxes Receivable	7,781,104	0	2,877,061	10,658,165
Special Assessments Receivable	0	1,113,403	0	1,113,403
Loans Receivable	2,702,649	0	0	2,702,649
<i>Total Assets</i>	<u>\$32,171,460</u>	<u>\$2,784,070</u>	<u>\$8,751,230</u>	<u>\$43,706,760</u>
Liabilities				
Accounts Payable	\$213,548	\$0	\$41,356	\$254,904
Accrued Wages	322,574	0	0	322,574
Contracts Payable	648,029	0	330,450	978,479
Intergovernmental Payable	402,580	0	134,759	537,339
Interfund Payable	99,610	0	0	99,610
Accrued Interest Payable	0	0	3,660	3,660
Notes Payable	0	0	3,000,000	3,000,000
<i>Total Liabilities</i>	<u>1,686,341</u>	<u>0</u>	<u>3,510,225</u>	<u>5,196,566</u>
Deferred Inflows of Resources				
Property Taxes	7,596,449	0	2,808,785	10,405,234
Unavailable Revenue	4,872,052	1,113,403	729,296	6,714,751
<i>Total Deferred Inflows of Resources</i>	<u>12,468,501</u>	<u>1,113,403</u>	<u>3,538,081</u>	<u>17,119,985</u>
Fund Balances				
Nonspendable	73,673	0	0	73,673
Restricted	17,648,485	1,670,667	1,969,331	21,288,483
Committed	294,460	0	2,456,371	2,750,831
Unassigned (Deficit)	0	0	(2,722,778)	(2,722,778)
<i>Total Fund Balances</i>	<u>18,016,618</u>	<u>1,670,667</u>	<u>1,702,924</u>	<u>21,390,209</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$32,171,460</u>	<u>\$2,784,070</u>	<u>\$8,751,230</u>	<u>\$43,706,760</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$7,510,329	\$0	\$2,793,497	\$10,303,826
Sales Tax	675,592	0	0	675,592
Permissive Motor Vehicle License Tax	600,082	0	0	600,082
Charges for Services	3,108,226	0	28,534	3,136,760
Licenses and Permits	286,198	0	0	286,198
Fines and Forfeitures	140,883	0	102,481	243,364
Intergovernmental	15,174,408	0	2,786,686	17,961,094
Special Assessments	632	340,048	0	340,680
Interest	551	0	354	905
Rentals	50,392	0	0	50,392
Contributions and Donations	189,504	0	150	189,654
Other	1,035,554	0	121,447	1,157,001
<i>Total Revenues</i>	<u>28,772,351</u>	<u>340,048</u>	<u>5,833,149</u>	<u>34,945,548</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,614,604	0	0	2,614,604
Judicial	885,628	0	0	885,628
Public Safety	1,677,638	0	0	1,677,638
Public Works	6,140,580	0	0	6,140,580
Health	5,830,878	0	0	5,830,878
Human Services	14,099,635	0	0	14,099,635
Capital Outlay	0	0	7,954,087	7,954,087
Debt Service:				
Principal Retirement	7,920	293,694	0	301,614
Interest and Fiscal Charges	0	67,062	13,526	80,588
<i>Total Expenditures</i>	<u>31,256,883</u>	<u>360,756</u>	<u>7,967,613</u>	<u>39,585,252</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,484,532)</u>	<u>(20,708)</u>	<u>(2,134,464)</u>	<u>(4,639,704)</u>
Other Financing Sources (Uses)				
Transfers In	2,431,419	102,897	3,884,169	6,418,485
Transfers Out	(244,628)	(540,000)	(637,010)	(1,421,638)
<i>Total Other Financing Sources (Uses)</i>	<u>2,186,791</u>	<u>(437,103)</u>	<u>3,247,159</u>	<u>4,996,847</u>
<i>Net Change in Fund Balances</i>	<u>(297,741)</u>	<u>(457,811)</u>	<u>1,112,695</u>	<u>357,143</u>
<i>Fund Balances Beginning of Year</i>	<u>18,314,359</u>	<u>2,128,478</u>	<u>590,229</u>	<u>21,033,066</u>
<i>Fund Balances End of Year</i>	<u>\$18,016,618</u>	<u>\$1,670,667</u>	<u>\$1,702,924</u>	<u>\$21,390,209</u>

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds December 31, 2014

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,707,939	\$22,367	\$553,173	\$516,156
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	1,602	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$1,709,541	\$22,367	\$553,173	\$516,156
Liabilities				
Accounts Payable	\$10,143	\$0	\$3,713	\$2,563
Accrued Wages	25,979	0	2,014	3,456
Contracts Payable	4,253	0	0	0
Intergovernmental Payable	20,696	3,067	283	485
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	61,071	3,067	6,010	6,504
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	0	0	0	0
Fund Balances				
Nonspendable	1,602	0	0	0
Restricted	1,646,868	19,300	547,163	509,652
Committed	0	0	0	0
<i>Total Fund Balances</i>	1,648,470	19,300	547,163	509,652
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$1,709,541	\$22,367	\$553,173	\$516,156

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$1,026,867	\$80,485	\$648	\$50,601	\$8,749	\$186,027
0	0	0	0	0	0
934	0	0	529	0	0
13,909	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	32,612	55,322
0	0	0	0	0	0
2,702,649	0	0	0	0	0
<u>\$3,744,359</u>	<u>\$80,485</u>	<u>\$648</u>	<u>\$51,130</u>	<u>\$41,361</u>	<u>\$241,349</u>
\$1,390	\$0	\$0	\$699	\$0	\$70
4,715	0	0	5,335	1,028	1,950
0	0	0	0	0	9,714
3,477	0	0	4,408	899	1,484
0	0	0	0	0	0
<u>9,582</u>	<u>0</u>	<u>0</u>	<u>10,442</u>	<u>1,927</u>	<u>13,218</u>
0	0	0	0	0	0
0	0	0	0	17,012	55,322
0	0	0	0	17,012	55,322
934	0	0	529	0	0
3,733,843	80,485	0	40,159	22,422	172,809
0	0	648	0	0	0
<u>3,734,777</u>	<u>80,485</u>	<u>648</u>	<u>40,688</u>	<u>22,422</u>	<u>172,809</u>
<u>\$3,744,359</u>	<u>\$80,485</u>	<u>\$648</u>	<u>\$51,130</u>	<u>\$41,361</u>	<u>\$241,349</u>

(continued)

Geauga County, Ohio

Combining Balance Sheet Nonmajor Special Revenue Funds (continued) December 31, 2014

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35,326	\$4,524	\$38,808	\$35,642
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	5,466	0	0	0
Accounts Receivable	0	0	0	2,560
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	0	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$40,792	\$4,524	\$38,808	\$38,202
Liabilities				
Accounts Payable	\$5,178	\$280	\$0	\$0
Accrued Wages	4,202	0	0	0
Contracts Payable	340	129	0	0
Intergovernmental Payable	3,337	0	0	0
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	13,057	409	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	0	0	0	0
Fund Balances				
Nonspendable	5,466	0	0	0
Restricted	22,269	0	38,808	38,202
Committed	0	4,115	0	0
<i>Total Fund Balances</i>	27,735	4,115	38,808	38,202
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$40,792	\$4,524	\$38,808	\$38,202

<u>Juvenile Interlock and Alcohol</u>	<u>Common Pleas Indigent Driver</u>	<u>Common Pleas Mediation</u>	<u>Probation Services</u>	<u>911 Program</u>	<u>Pre-Sentence Investigation Reporting</u>
\$844	\$186	\$91,200	\$12,062	\$220,605	\$373
0	0	0	0	0	0
0	0	0	0	0	0
0	0	3,680	1,899	0	0
0	0	0	0	0	0
0	0	0	0	0	13,000
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$844</u>	<u>\$186</u>	<u>\$94,880</u>	<u>\$13,961</u>	<u>\$220,605</u>	<u>\$13,373</u>
\$0	\$0	\$0	\$0	\$4,474	\$0
0	0	1,880	90	15,124	675
0	0	0	0	340	0
0	0	1,505	72	25,066	538
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>3,385</u>	<u>162</u>	<u>45,004</u>	<u>1,213</u>
0	0	0	0	0	0
0	0	0	0	0	6,500
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,500</u>
0	0	0	0	0	0
844	186	91,495	13,799	175,601	5,660
0	0	0	0	0	0
<u>844</u>	<u>186</u>	<u>91,495</u>	<u>13,799</u>	<u>175,601</u>	<u>5,660</u>
<u>\$844</u>	<u>\$186</u>	<u>\$94,880</u>	<u>\$13,961</u>	<u>\$220,605</u>	<u>\$13,373</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Assets				
Equity in Pooled Cash and Cash Equivalents	\$118,162	\$709,512	\$12,007	\$137,651
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0
Materials and Supplies Inventory	0	8,223	0	10,294
Accounts Receivable	121	20,408	0	4,803
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	2,806,580	0	0
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$118,283	\$3,544,723	\$12,007	\$152,748
Liabilities				
Accounts Payable	\$8,239	\$15,374	\$0	\$1,952
Accrued Wages	1,198	73,969	0	5,124
Contracts Payable	10,486	97,048	0	1,550
Intergovernmental Payable	6,080	91,026	0	9,016
Interfund Payable	0	0	0	0
<i>Total Liabilities</i>	26,003	277,417	0	17,642
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	2,386,495	0	0
<i>Total Deferred Inflows of Resources</i>	0	2,386,495	0	0
Fund Balances				
Nonspendable	0	8,223	0	10,294
Restricted	0	872,588	12,007	124,812
Committed	92,280	0	0	0
<i>Total Fund Balances</i>	92,280	880,811	12,007	135,106
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$118,283	\$3,544,723	\$12,007	\$152,748

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$1,746	\$2,835,033	\$1,928,571	\$866,982	\$87,707	\$2,314,988
0	0	0	0	0	0
0	7,195	0	0	19,528	15,793
0	1,798	0	32,625	428	0
0	0	0	0	30,999	0
0	1,160,038	525,677	86,376	147,070	210,355
0	3,219,766	1,878,197	0	0	2,683,141
0	0	0	0	0	0
<u>\$1,746</u>	<u>\$7,223,830</u>	<u>\$4,332,445</u>	<u>\$985,983</u>	<u>\$285,732</u>	<u>\$5,224,277</u>
\$0	\$4,152	\$38,337	\$36	\$8,855	\$40,890
0	8,998	801	15,596	20,690	35,213
0	186,006	197,731	798	6,574	62,395
0	6,977	3,908	13,738	17,327	76,031
0	0	0	0	68,700	29,295
<u>0</u>	<u>206,133</u>	<u>240,777</u>	<u>30,168</u>	<u>122,146</u>	<u>243,824</u>
0	3,143,357	1,833,625	0	0	2,619,467
0	1,195,837	418,556	42,875	144,153	270,960
<u>0</u>	<u>4,339,194</u>	<u>2,252,181</u>	<u>42,875</u>	<u>144,153</u>	<u>2,890,427</u>
0	7,195	0	0	19,433	15,793
1,746	2,671,308	1,839,487	912,940	0	2,074,233
0	0	0	0	0	0
<u>1,746</u>	<u>2,678,503</u>	<u>1,839,487</u>	<u>912,940</u>	<u>19,433</u>	<u>2,090,026</u>
<u>\$1,746</u>	<u>\$7,223,830</u>	<u>\$4,332,445</u>	<u>\$985,983</u>	<u>\$285,732</u>	<u>\$5,224,277</u>

(continued)

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2014*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Assets				
Equity in Pooled Cash and Cash Equivalents	\$26,795	\$910,012	\$14,966	\$683,166
Cash and Cash Equivalents In Segregated Accounts	0	1,570	0	0
Materials and Supplies Inventory	3,547	2,409	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	0	0	0	0
Intergovernmental Receivable	0	346,783	0	6,670
Property Taxes Receivable	0	0	0	0
Loans Receivable	0	0	0	0
<i>Total Assets</i>	\$30,342	\$1,260,774	\$14,966	\$689,836
Liabilities				
Accounts Payable	\$3,617	\$43,704	\$0	\$0
Accrued Wages	12,912	74,398	0	0
Contracts Payable	2,720	44,250	0	0
Intergovernmental Payable	9,298	94,523	0	0
Interfund Payable	0	1,615	0	0
<i>Total Liabilities</i>	28,547	258,490	0	0
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Unavailable Revenue	0	279,658	0	0
<i>Total Deferred Inflows of Resources</i>	0	279,658	0	0
Fund Balances				
Nonspendable	1,795	2,409	0	0
Restricted	0	720,217	14,966	689,836
Committed	0	0	0	0
<i>Total Fund Balances</i>	1,795	722,626	14,966	689,836
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	\$30,342	\$1,260,774	\$14,966	\$689,836

<u>Law Library Resources</u>	<u>Board of Elections - Recount</u>	<u>Wetland Mitigation Bank</u>	<u>SMART Ohio Grant</u>	<u>Other Public Safety Funds</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$72,180	\$55	\$60,126	\$57,019	\$586,953	\$16,016,213
0	0	0	0	0	1,570
0	0	0	0	0	75,520
5,185	0	0	0	21,258	108,674
0	0	0	0	0	30,999
0	0	0	0	64,248	5,454,731
0	0	0	0	0	7,781,104
0	0	0	0	0	2,702,649
<u>\$77,365</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$57,019</u>	<u>\$672,459</u>	<u>\$32,171,460</u>
\$0	\$0	\$0	\$10,443	\$9,439	\$213,548
1,179	0	0	0	6,048	322,574
4,829	0	0	0	18,866	648,029
923	0	0	0	8,416	402,580
0	0	0	0	0	99,610
<u>6,931</u>	<u>0</u>	<u>0</u>	<u>10,443</u>	<u>42,769</u>	<u>1,686,341</u>
0	0	0	0	0	7,596,449
0	0	0	0	54,684	4,872,052
0	0	0	0	54,684	12,468,501
0	0	0	0	0	73,673
70,434	55	60,126	46,576	377,589	17,648,485
0	0	0	0	197,417	294,460
<u>70,434</u>	<u>55</u>	<u>60,126</u>	<u>46,576</u>	<u>575,006</u>	<u>18,016,618</u>
<u>\$77,365</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$57,019</u>	<u>\$672,459</u>	<u>\$32,171,460</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2014*

	Real Estate Assessment	Delinquent Tax Collector	Prosecutor Delinquent Tax Collector	Treasurer Delinquent Tax Collector
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	1,810,173	6,142	123,187	123,187
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	4,472	523	0	134
<i>Total Revenues</i>	<u>1,814,645</u>	<u>6,665</u>	<u>123,187</u>	<u>123,321</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,023,928	307	159,690	178,557
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>2,023,928</u>	<u>307</u>	<u>159,690</u>	<u>178,557</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(209,283)</u>	<u>6,358</u>	<u>(36,503)</u>	<u>(55,236)</u>
Other Financing Sources (Uses)				
Transfers In	96,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>96,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(113,283)	6,358	(36,503)	(55,236)
<i>Fund Balances Beginning of Year</i>	<u>1,761,753</u>	<u>12,942</u>	<u>583,666</u>	<u>564,888</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,648,470</u></u>	<u><u>\$19,300</u></u>	<u><u>\$547,163</u></u>	<u><u>\$509,652</u></u>

<u>Community Development Administration</u>	<u>Escrow Interest</u>	<u>Bicentennial</u>	<u>CASA</u>	<u>Intensive Supervision</u>	<u>Care and Custody</u>
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
26,259	0	0	27,325	60,120	194,528
0	0	0	0	0	0
281	26	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
182,557	0	0	2,076	33	234
<u>209,097</u>	<u>26</u>	<u>0</u>	<u>29,401</u>	<u>60,153</u>	<u>194,762</u>
91,062	7,774	0	0	0	0
0	0	0	219,549	61,313	142,387
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>91,062</u>	<u>7,774</u>	<u>0</u>	<u>219,549</u>	<u>61,313</u>	<u>142,387</u>
118,035	(7,748)	0	(190,148)	(1,160)	52,375
245,433	0	0	194,274	0	0
(220,000)	0	0	0	0	0
<u>25,433</u>	<u>0</u>	<u>0</u>	<u>194,274</u>	<u>0</u>	<u>0</u>
143,468	(7,748)	0	4,126	(1,160)	52,375
<u>3,591,309</u>	<u>88,233</u>	<u>648</u>	<u>36,562</u>	<u>23,582</u>	<u>120,434</u>
<u>\$3,734,777</u>	<u>\$80,485</u>	<u>\$648</u>	<u>\$40,688</u>	<u>\$22,422</u>	<u>\$172,809</u>

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014*

	Court Technology	Juvenile Recovery	Juvenile Court Special Projects	Probate Court Special Projects
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	0	17,151	26,826
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	7,890	0	0
Intergovernmental	0	0	0	0
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	0	0	0	0
Other	27	0	0	1,000
<i>Total Revenues</i>	<u>27</u>	<u>7,890</u>	<u>17,151</u>	<u>27,826</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	326,372	11,896	2,357	11,335
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	<u>326,372</u>	<u>11,896</u>	<u>2,357</u>	<u>11,335</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(326,345)</u>	<u>(4,006)</u>	<u>14,794</u>	<u>16,491</u>
Other Financing Sources (Uses)				
Transfers In	305,000	0	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>305,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(21,345)	(4,006)	14,794	16,491
<i>Fund Balances Beginning of Year</i>	<u>49,080</u>	<u>8,121</u>	<u>24,014</u>	<u>21,711</u>
<i>Fund Balances End of Year</i>	<u><u>\$27,735</u></u>	<u><u>\$4,115</u></u>	<u><u>\$38,808</u></u>	<u><u>\$38,202</u></u>

Juvenile Interlock and Alcohol	Common Pleas Indigent Driver	Common Pleas Mediation	Probation Services	911 Program	Pre-Sentence Investigation Reporting
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	675,592	0
0	0	0	0	0	0
269	0	49,793	12,194	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	25,858
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	177,327	0
269	0	49,793	12,194	852,919	25,858
0	0	0	0	0	0
0	0	93,441	0	0	0
0	0	0	6,106	849,672	26,174
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	93,441	6,106	849,672	26,174
269	0	(43,648)	6,088	3,247	(316)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
269	0	(43,648)	6,088	3,247	(316)
575	186	135,143	7,711	172,354	5,976
\$844	\$186	\$91,495	\$13,799	\$175,601	\$5,660

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014*

	800 System Communication	Motor Vehicle License	Ditch Maintenance	Dog and Kennel
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	600,082	0	0
Charges for Services	0	0	0	8,123
Licenses and Permits	0	0	0	184,106
Fines and Forfeitures	0	0	0	10,363
Intergovernmental	0	4,995,336	0	0
Special Assessments	0	0	632	0
Interest	0	244	0	0
Rentals	50,392	0	0	0
Contributions and Donations	0	0	0	104,672
Other	8,367	0	0	19,724
<i>Total Revenues</i>	<u>58,759</u>	<u>5,595,662</u>	<u>632</u>	<u>326,988</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	236,424	0	0	0
Public Works	0	6,139,316	1,264	0
Health	0	0	0	274,942
Human Services	0	0	0	0
Debt Service:				
Principal Retirement	0	7,920	0	0
<i>Total Expenditures</i>	<u>236,424</u>	<u>6,147,236</u>	<u>1,264</u>	<u>274,942</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(177,665)</u>	<u>(551,574)</u>	<u>(632)</u>	<u>52,046</u>
Other Financing Sources (Uses)				
Transfers In	219,843	735,705	0	0
Transfers Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>219,843</u>	<u>735,705</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	42,178	184,131	(632)	52,046
<i>Fund Balances Beginning of Year</i>	<u>50,102</u>	<u>696,680</u>	<u>12,639</u>	<u>83,060</u>
<i>Fund Balances End of Year</i>	<u><u>\$92,280</u></u>	<u><u>\$880,811</u></u>	<u><u>\$12,007</u></u>	<u><u>\$135,106</u></u>

<u>EPA Water Pollution</u>	<u>Mental Health</u>	<u>Children's Services Levy</u>	<u>Child Support Enforcement</u>	<u>Transportation Administration</u>	<u>Aging</u>
\$0	\$3,104,064	\$1,814,336	\$0	\$0	\$2,591,929
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	238,092	428,777	0
0	0	0	0	0	0
0	0	0	0	0	0
0	2,387,789	2,027,938	676,261	725,223	675,823
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	60	12,846	0	0	58,488
0	145,313	50,537	7,787	31,532	67,098
<u>0</u>	<u>5,637,226</u>	<u>3,905,657</u>	<u>922,140</u>	<u>1,185,532</u>	<u>3,393,338</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	5,555,936	0	0	0	0
0	0	4,459,264	1,073,608	1,326,983	3,397,753
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>5,555,936</u>	<u>4,459,264</u>	<u>1,073,608</u>	<u>1,326,983</u>	<u>3,397,753</u>
<u>0</u>	<u>81,290</u>	<u>(553,607)</u>	<u>(151,468)</u>	<u>(141,451)</u>	<u>(4,415)</u>
0	100,000	10,000	0	53,045	0
0	0	0	0	(7,000)	0
<u>0</u>	<u>100,000</u>	<u>10,000</u>	<u>0</u>	<u>46,045</u>	<u>0</u>
0	181,290	(543,607)	(151,468)	(95,406)	(4,415)
<u>1,746</u>	<u>2,497,213</u>	<u>2,383,094</u>	<u>1,064,408</u>	<u>114,839</u>	<u>2,094,441</u>
<u>\$1,746</u>	<u>\$2,678,503</u>	<u>\$1,839,487</u>	<u>\$912,940</u>	<u>\$19,433</u>	<u>\$2,090,026</u>

(continued)

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds (continued)
For the Year Ended December 31, 2014*

	County Home	Public Assistance	Farmland Preservation	Municipal Road Tax
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	253,220	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
Intergovernmental	0	2,931,519	0	140,336
Special Assessments	0	0	0	0
Interest	0	0	0	0
Rentals	0	0	0	0
Contributions and Donations	6,623	950	0	0
Other	37	104,053	0	0
<i>Total Revenues</i>	259,880	3,036,522	0	140,336
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	626,695	3,215,332	0	0
Debt Service:				
Principal Retirement	0	0	0	0
<i>Total Expenditures</i>	626,695	3,215,332	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	(366,815)	(178,810)	0	140,336
Other Financing Sources (Uses)				
Transfers In	354,000	94,287	0	0
Transfers Out	0	(17,628)	0	0
<i>Total Other Financing Sources (Uses)</i>	354,000	76,659	0	0
<i>Net Change in Fund Balances</i>	(12,815)	(102,151)	0	140,336
<i>Fund Balances Beginning of Year</i>	14,610	824,777	14,966	549,500
<i>Fund Balances End of Year</i>	\$1,795	\$722,626	\$14,966	\$689,836

Law Library Resources	Board of Elections - Recount	Wetland Mitigation Bank	SMART Ohio Grant	Other Public Safety Funds	Total Nonmajor Special Revenue Funds
\$0	\$0	\$0	\$0	\$0	\$7,510,329
0	0	0	0	0	675,592
0	0	0	0	0	600,082
0	0	0	0	11,092	3,108,226
0	0	0	0	102,092	286,198
119,861	0	0	0	2,769	140,883
0	0	0	63,554	216,539	15,174,408
0	0	0	0	0	632
0	0	0	0	0	551
0	0	0	0	0	50,392
0	0	0	0	5,865	189,504
2,750	0	0	0	229,973	1,035,554
122,611	0	0	63,554	568,330	28,772,351
153,286	0	0	0	0	2,614,604
0	0	0	16,978	0	885,628
0	0	0	0	559,262	1,677,638
0	0	0	0	0	6,140,580
0	0	0	0	0	5,830,878
0	0	0	0	0	14,099,635
0	0	0	0	0	7,920
153,286	0	0	16,978	559,262	31,256,883
(30,675)	0	0	46,576	9,068	(2,484,532)
0	0	0	0	23,832	2,431,419
0	0	0	0	0	(244,628)
0	0	0	0	23,832	2,186,791
(30,675)	0	0	46,576	32,900	(297,741)
101,109	55	60,126	0	542,106	18,314,359
<u>\$70,434</u>	<u>\$55</u>	<u>\$60,126</u>	<u>\$46,576</u>	<u>\$575,006</u>	<u>\$18,016,618</u>

Geauga County, Ohio

*Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2014*

	<u>Construction</u>	<u>Computerization</u>	<u>Road and Bridge</u>	<u>Permanent Improvement</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,405,749	\$397,846	\$1,273,865	\$280,341
Accounts Receivable	0	5,439	0	4,720
Intergovernmental Receivable	482,865	0	186,389	0
Property Taxes Receivable	0	0	2,877,061	0
<i>Total Assets</i>	<u>\$2,888,614</u>	<u>\$403,285</u>	<u>\$4,337,315</u>	<u>\$285,061</u>
Liabilities				
Accounts Payable	\$6,640	\$302	\$30,235	\$4,179
Contracts Payable	240,768	0	89,682	0
Intergovernmental Payable	0	0	134,759	0
Accrued Interest Payable	0	0	0	3,660
Notes Payable	0	0	0	3,000,000
<i>Total Liabilities</i>	<u>247,408</u>	<u>302</u>	<u>254,676</u>	<u>3,007,839</u>
Deferred Inflows of Resources				
Property Taxes	0	0	2,808,785	0
Unavailable Revenue	474,631	0	254,665	0
<i>Total Deferred Inflows of Resources</i>	<u>474,631</u>	<u>0</u>	<u>3,063,450</u>	<u>0</u>
Fund Balances				
Restricted	0	402,983	1,019,189	0
Committed	2,166,575	0	0	0
Unassigned (Deficit)	0	0	0	(2,722,778)
<i>Total Fund Balances (Deficit)</i>	<u>2,166,575</u>	<u>402,983</u>	<u>1,019,189</u>	<u>(2,722,778)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$2,888,614</u>	<u>\$403,285</u>	<u>\$4,337,315</u>	<u>\$285,061</u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$289,796	\$113,306	\$14,380	\$419,473	\$5,194,756
0	0	0	0	10,159
0	0	0	0	669,254
0	0	0	0	2,877,061
<u>\$289,796</u>	<u>\$113,306</u>	<u>\$14,380</u>	<u>\$419,473</u>	<u>\$8,751,230</u>
\$0	\$0	\$0	\$0	\$41,356
0	0	0	0	330,450
0	0	0	0	134,759
0	0	0	0	3,660
0	0	0	0	3,000,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,510,225</u>
0	0	0	0	2,808,785
0	0	0	0	729,296
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,538,081</u>
0	113,306	14,380	419,473	1,969,331
289,796	0	0	0	2,456,371
0	0	0	0	(2,722,778)
<u>289,796</u>	<u>113,306</u>	<u>14,380</u>	<u>419,473</u>	<u>1,702,924</u>
<u>\$289,796</u>	<u>\$113,306</u>	<u>\$14,380</u>	<u>\$419,473</u>	<u>\$8,751,230</u>

Geauga County, Ohio

*Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2014*

	Construction	Computerization	Road and Bridge	Permanent Improvement
Revenues				
Property Taxes	\$0	\$0	\$2,793,497	\$0
Charges for Services	0	28,534	0	0
Fines and Forfeitures	0	102,481	0	0
Intergovernmental	400,542	0	1,696,779	0
Interest	234	0	0	0
Contributions and Donations	0	0	0	150
Other	60,000	212	0	25,040
<i>Total Revenues</i>	<u>460,776</u>	<u>131,227</u>	<u>4,490,276</u>	<u>25,190</u>
Expenditures				
Capital Outlay	3,022,189	34,871	3,655,054	157,040
Debt Service:				
Interest and Fiscal Charges	1,850	0	0	11,676
<i>Total Expenditures</i>	<u>3,024,039</u>	<u>34,871</u>	<u>3,655,054</u>	<u>168,716</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,563,263)</u>	<u>96,356</u>	<u>835,222</u>	<u>(143,526)</u>
Other Financing Sources (Uses)				
Transfers In	3,254,669	0	0	402,500
Transfers Out	0	0	(575,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,254,669</u>	<u>0</u>	<u>(575,000)</u>	<u>402,500</u>
<i>Net Change in Fund Balances</i>	691,406	96,356	260,222	258,974
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,475,169</u>	<u>306,627</u>	<u>758,967</u>	<u>(2,981,752)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>\$2,166,575</u></u>	<u><u>\$402,983</u></u>	<u><u>\$1,019,189</u></u>	<u><u>(\$2,722,778)</u></u>

Water Construction	HUD Housing/CDBG	Transportation Capital Grant	Courthouse Donations	Total Nonmajor Capital Projects Funds
\$0	\$0	\$0	\$0	\$2,793,497
0	0	0	0	28,534
0	0	0	0	102,481
0	560,723	128,642	0	2,786,686
96	24	0	0	354
0	0	0	0	150
0	21,311	14,884	0	121,447
96	582,058	143,526	0	5,833,149
0	924,130	160,803	0	7,954,087
0	0	0	0	13,526
0	924,130	160,803	0	7,967,613
96	(342,072)	(17,277)	0	(2,134,464)
0	220,000	7,000	0	3,884,169
0	(62,010)	0	0	(637,010)
0	157,990	7,000	0	3,247,159
96	(184,082)	(10,277)	0	1,112,695
289,700	297,388	24,657	419,473	590,229
\$289,796	\$113,306	\$14,380	\$419,473	\$1,702,924

Combining Statements – Fiduciary Funds

Agency Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The County's fiduciary funds are agency funds and are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

District Board of Health - To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent as required under Section 3709.31, Revised Code.

Park Board - The County Auditor is the fiscal officer for this separate governmental agency. The fund accounts for a tax levy, royalties and other revenue sources.

Family First Council - The County Auditor is the fiscal officer for the council which provides after school activities for multi-need juveniles.

Emergency Management Agency - To account for the fund controlled by Disaster Services, as established by Section 5915.07, Revised Code, for which the County Auditor is fiscal agent. Money is received from a federal grant to be used for maintaining an emergency management services department.

Soil and Water - To account for the funds and subfunds of the Soil and Water District, established under Chapter 1515, Revised Code, for which the County Auditor is the fiscal agent.

Geauga/Trumbull Solid Waste District - The County Auditor is the fiscal officer for this separate governmental district. Trumbull and Geauga Counties comprise the solid waste district.

Alimony and Child Support - To account for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

Building Standards Assessment - To account for the collection of a three percent fee on County building permits pursuant to section 3781.102 of the Revised Code.

Court Agency - To account for the following court activities not being reflected within the County's accounting system: 1. Clerk of Courts auto title fees, and legal (court related); 2. Probate court related receipts; 3. Juvenile court related receipts.

Emergency Planning - To account for funds used to implement a County-wide emergency plan for the handling of chemical or toxic material spills or fires, a State mandated program.

Hotel/Motel Excise Tax - To account for the collection of revenue from a three percent County imposed lodging tax. The revenue is received by the County who then disburses 99 percent to the Visitor's Bureau and one percent to the municipalities and townships not levying a hotel lodging tax.

Ohio Elections Commission - To account for monies which are collected whenever a levy or elected position is placed on the local ballot.

Payroll - To account for payroll taxes and other related payroll deductions accumulated from the governmental and proprietary funds for distribution to other governmental units and private organizations.

Sheriff's Civil - To account for the activities of the County sheriff's civil account.

(continued)

Combining Statements – Fiduciary Funds (continued)

Agency Funds (continued)

Undivided Library and Local Government - To account for the collection of shared revenues from the State of Ohio that represents a portion of State income taxes which are returned to the County for use by district libraries and park districts.

Undivided Local Government - To account for the collection of shared revenues from the State of Ohio that represents a portion of State income taxes, State sales taxes and commercial activity taxes.

Undivided Tangible Tax - To account for the collection of tangible personal property taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Undivided Real Estate - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds.

Other Agency Funds

Law Enforcement Trust - Prosecutor
Law Library
Real Estate Tax Escrow
Telephone Rotary
Undivided Cigarette Tax
Undivided Intangible Tax
Undivided Manufactured Home Tax
Undivided Forfeited Land
Geauga, Ashtabula, Portage Partnership
Public Defender Fees

Law Enforcement Trust - Sheriff
Over/Double
Sheriff's Inmate
Undivided Township Gas
Undivided Estate Tax
Undivided Deregulation Public Utility
Undivided Public Housing
Ohio Housing Trust
County Home Resident Trust
Sheriff Registry Fees

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
District Board of Health				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,191,374	\$2,581,014	\$2,477,641	\$2,294,747
Property Taxes Receivable	532,455	536,627	532,455	536,627
<i>Total Assets</i>	<u>\$2,723,829</u>	<u>\$3,117,641</u>	<u>\$3,010,096</u>	<u>\$2,831,374</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$2,723,829</u>	<u>\$3,117,641</u>	<u>\$3,010,096</u>	<u>\$2,831,374</u>
Park Board				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$8,384,967	\$8,132,384	\$6,775,114	\$9,742,237
Cash and Cash Equivalents In Segregated Accounts	3,101	926	0	4,027
Property Taxes Receivable	5,735,339	4,980,651	5,735,339	4,980,651
<i>Total Assets</i>	<u>\$14,123,407</u>	<u>\$13,113,961</u>	<u>\$12,510,453</u>	<u>\$14,726,915</u>
<i>Liabilities</i>				
Undistributed Monies	<u>\$14,123,407</u>	<u>\$13,113,961</u>	<u>\$12,510,453</u>	<u>\$14,726,915</u>
Family First Council				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$345,852	\$1,211,562	\$1,234,026	\$323,388
<i>Liabilities</i>				
Undistributed Monies	<u>\$345,852</u>	<u>\$1,211,562</u>	<u>\$1,234,026</u>	<u>\$323,388</u>
Emergency Management Agency				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$337,597	\$312,524	\$332,709	\$317,412
<i>Liabilities</i>				
Undistributed Monies	<u>\$337,597</u>	<u>\$312,524</u>	<u>\$332,709</u>	<u>\$317,412</u>

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Soil and Water				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$286,063	\$428,531	\$387,245	\$327,349
<i>Liabilities</i>				
Undistributed Monies	\$286,063	\$428,531	\$387,245	\$327,349
 Geauga/Trumbull Solid Waste District				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,509,010	\$2,196,251	\$1,422,343	\$3,282,918
Cash and Cash Equivalents In Segregated Accounts	352,141	0	198,289	153,852
<i>Total Assets</i>	\$2,861,151	\$2,196,251	\$1,620,632	\$3,436,770
<i>Liabilities</i>				
Undistributed Monies	\$2,861,151	\$2,196,251	\$1,620,632	\$3,436,770
 Alimony and Child Support				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$20,299	\$1,676	\$0	\$21,975
<i>Liabilities</i>				
Due to Others	\$20,299	\$1,676	\$0	\$21,975
 Building Standards Assessment				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$937	\$6,065	\$6,424	\$578
<i>Liabilities</i>				
Undistributed Monies	\$937	\$6,065	\$6,424	\$578

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Court Agency				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$1,014,034	\$534	\$0	\$1,014,568
<i>Liabilities</i>				
Undistributed Monies	\$1,014,034	\$534	\$0	\$1,014,568
Emergency Planning				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$29,940	\$22,026	\$22,510	\$29,456
<i>Liabilities</i>				
Due to Others	\$29,940	\$22,026	\$22,510	\$29,456
Hotel/Motel Excise Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$12,102	\$70,145	\$71,347	\$10,900
<i>Liabilities</i>				
Intergovernmental Payable	\$12,102	\$70,145	\$71,347	\$10,900
Ohio Elections Commission				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$30	\$365	\$395	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$30	\$365	\$395	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Payroll				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,109,592	\$38,790,156	\$38,713,170	\$1,186,578
<i>Liabilities</i>				
Payroll Withholdings	\$1,109,592	\$38,790,156	\$38,713,170	\$1,186,578
Sheriff's Civil				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$326,884	\$0	\$144,473	\$182,411
<i>Liabilities</i>				
Undistributed Monies	\$326,884	\$0	\$144,473	\$182,411
Undivided Library and Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$10	\$2,918,697	\$2,918,697	\$10
<i>Liabilities</i>				
Intergovernmental Payable	\$10	\$2,918,697	\$2,918,697	\$10
Undivided Local Government				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$807,531	\$807,531	\$0
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$807,531	\$807,531	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Undivided Tangible Tax Assets				
Equity in Pooled Cash and Cash Equivalents	\$41,921	\$473,308	\$471,059	\$44,170
Liabilities				
Intergovernmental Payable	\$41,921	\$473,308	\$471,059	\$44,170
 Undivided Real Estate Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,309,643	\$170,319,113	\$169,814,497	\$5,814,259
Receivables				
Property Taxes	175,215,467	180,246,761	175,215,467	180,246,761
Special Assessments	2,341,420	1,919,210	2,341,420	1,919,210
Total Assets	\$182,866,530	\$352,485,084	\$347,371,384	\$187,980,230
Liabilities				
Intergovernmental Payable	\$182,866,530	\$352,485,084	\$347,371,384	\$187,980,230
 Law Enforcement Trust - Prosecutor Assets				
Cash and Cash Equivalents In Segregated Accounts	\$15,467	\$0	\$4,608	\$10,859
Liabilities				
Intergovernmental Payable	\$15,467	\$0	\$4,608	\$10,859
 Law Enforcement Trust - Sheriff Assets				
Equity in Pooled Cash and Cash Equivalents	\$7,489	\$3,751	\$11,000	\$240
Cash and Cash Equivalents In Segregated Accounts	70,621	0	24,729	45,892
Total Assets	\$78,110	\$3,751	\$35,729	\$46,132
Liabilities				
Intergovernmental Payable	\$78,110	\$3,751	\$35,729	\$46,132

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Law Library				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$4,453	\$0	\$0	\$4,453
<i>Liabilities</i>				
Intergovernmental Payable	\$4,453	\$0	\$0	\$4,453
Over/Double				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$87,395	\$259,793	\$260,885	\$86,303
<i>Liabilities</i>				
Due to Others	\$87,395	\$259,793	\$260,885	\$86,303
Real Estate Tax Escrow				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$758,992	\$2,649,072	\$2,589,878	\$818,186
<i>Liabilities</i>				
Undistributed Monies	\$758,992	\$2,649,072	\$2,589,878	\$818,186
Sheriff's Inmate				
<i>Assets</i>				
Cash and Cash Equivalents In Segregated Accounts	\$20,781	\$29,020	\$0	\$49,801
<i>Liabilities</i>				
Undistributed Monies	\$20,781	\$29,020	\$0	\$49,801

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Telephone Rotary				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$108,504	\$108,504	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$108,504	\$108,504	\$0
Undivided Township Gas				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,519,052	\$1,428,588	\$90,464
<i>Liabilities</i>				
Intergovernmental Payable	\$0	\$1,519,052	\$1,428,588	\$90,464
Undivided Cigarette Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$491	\$10,376	\$10,370	\$497
<i>Liabilities</i>				
Intergovernmental Payable	\$491	\$10,376	\$10,370	\$497
Undivided Estate Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$877,244	\$620,039	\$1,456,492	\$40,791
<i>Liabilities</i>				
Intergovernmental Payable	\$877,244	\$620,039	\$1,456,492	\$40,791
Undivided Intangible Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$55,512	\$0	\$0	\$55,512
<i>Liabilities</i>				
Intergovernmental Payable	\$55,512	\$0	\$0	\$55,512

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Undivided Deregulation Public Utility				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$28	\$28	\$0
<i>Liabilities</i>				
Deposits Held & Due to Others	\$0	\$28	\$28	\$0
Undivided Manufactured Home Tax				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$33,706	\$533,140	\$506,661	\$60,185
<i>Liabilities</i>				
Undistributed Monies	\$33,706	\$533,140	\$506,661	\$60,185
Undivided Public Housing				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$28,975	\$30,752	\$30,752	\$28,975
<i>Liabilities</i>				
Undistributed Monies	\$28,975	\$30,752	\$30,752	\$28,975
Undivided Forfeited Land				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$198	\$0	\$0	\$198
<i>Liabilities</i>				
Intergovernmental Payable	\$198	\$0	\$0	\$198
Ohio Housing Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$104,786	\$373,967	\$386,864	\$91,889
<i>Liabilities</i>				
Intergovernmental Payable	\$104,786	\$373,967	\$386,864	\$91,889

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
Geauga, Ashtabula, Portage Partnership				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,759	\$0	\$0	\$1,759
<i>Liabilities</i>				
Undistributed Monies	\$1,759	\$0	\$0	\$1,759
County Home Resident Trust				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$200	\$3,380	\$3,275	\$305
<i>Liabilities</i>				
Undistributed Monies	\$200	\$3,380	\$3,275	\$305
Public Defender Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$390	\$4,223	\$3,735	\$878
<i>Liabilities</i>				
Undistributed Monies	\$390	\$4,223	\$3,735	\$878
Sheriff Registry Fees				
<i>Assets</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$200	\$200	\$0
<i>Liabilities</i>				
Undistributed Monies	\$0	\$200	\$200	\$0

(continued)

Geauga County, Ohio

*Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2014*

	Beginning Balance 1/1/2014	Additions	Deletions	Ending Balance 12/31/2014
All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$22,520,628	\$234,385,949	\$232,251,940	\$24,654,637
Cash and Cash Equivalents In Segregated Accounts	1,823,328	32,156	372,099	1,483,385
Receivables:				
Property Taxes	181,483,261	185,764,039	181,483,261	185,764,039
Special Assessments	2,341,420	1,919,210	2,341,420	1,919,210
Total Assets	\$208,168,637	\$422,101,354	\$416,448,720	\$213,821,271
Liabilities				
Intergovernmental Payable	\$184,056,854	\$359,282,315	\$354,963,064	\$188,376,105
Undistributed Monies	22,864,557	23,745,360	22,489,063	24,120,854
Due to Others	137,634	283,523	283,423	137,734
Payroll Withholdings	1,109,592	38,790,156	38,713,170	1,186,578
Total Liabilities	\$208,168,637	\$422,101,354	\$416,448,720	\$213,821,271

**Individual Fund Schedules of Revenues,
Expenditures/Expenses and Changes in Fund
Balance/Fund Equity – Budget and Actual**

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$7,327,837	\$7,359,507	\$7,674,086	\$314,579
Sales Tax	10,800,000	10,800,000	12,407,327	1,607,327
Charges for Services	3,333,150	3,333,150	4,097,107	763,957
Licenses and Permits	6,800	6,800	9,722	2,922
Fines and Forfeitures	58,000	58,000	204,400	146,400
Intergovernmental	2,895,770	2,900,008	3,417,959	517,951
Interest	456,000	456,000	455,742	(258)
Rentals	150,000	150,000	172,868	22,868
Other	703,635	703,635	601,803	(101,832)
<i>Total Revenues</i>	<u>25,731,192</u>	<u>25,767,100</u>	<u>29,041,014</u>	<u>3,273,914</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Commissioners				
Personal Services	644,404	663,864	653,122	10,742
Materials and Supplies	10,000	10,000	5,610	4,390
Contract Services	88,350	404,770	367,246	37,524
Other	1,508,500	1,280,977	958,525	322,452
Capital Outlay	27,500	27,500	25,916	1,584
Microfilm Board				
Personal Services	207,570	207,570	200,159	7,411
Materials and Supplies	3,000	3,000	2,993	7
Other	10,800	11,672	10,044	1,628
Capital Outlay	1,590	1,590	1,449	141
Auditor				
Personal Services	766,637	779,142	734,865	44,277
Materials and Supplies	7,000	9,000	7,092	1,908
Contract Services	38,090	32,090	29,146	2,944
Other	114,000	118,000	74,242	43,758
Capital Outlay	23,200	23,200	22,727	473
Treasurer				
Personal Services	263,469	263,469	258,516	4,953
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	34,000	34,000	29,921	4,079
Other	62,900	62,900	62,055	845

(continued)

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual General (continued)

Budget Basis

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor				
Personal Services	\$1,268,175	\$1,442,145	\$1,291,102	\$151,043
Materials and Supplies	18,000	18,000	17,000	1,000
Contract Services	14,000	14,000	10,000	4,000
Other	75,852	75,852	72,827	3,025
Budget Commission				
Materials and Supplies	300	300	0	300
Bureau of Inspection				
Other	95,000	95,000	91,348	3,652
Planning Commission				
Personal Services	141,096	141,096	140,259	837
Materials and Supplies	4,500	3,000	3,000	0
Other	17,441	19,191	19,191	0
Automatic Data Processing Board				
Personal Services	410,640	450,288	418,040	32,248
Materials and Supplies	5,000	5,000	4,481	519
Contract Services	435,150	435,253	435,253	0
Other	21,375	21,375	21,259	116
Capital Outlay	40,000	43,924	43,924	0
Board of Elections				
Personal Services	718,563	725,563	660,679	64,884
Materials and Supplies	19,600	19,600	18,659	941
Contract Services	205,855	191,855	131,612	60,243
Other	24,375	31,940	25,931	6,009
Capital Outlay	0	24,460	12,990	11,470
Maintenance and Operations				
Personal Services	721,772	721,772	698,595	23,177
Materials and Supplies	50,000	50,000	49,949	51
Contract Services	920,000	920,000	795,908	124,092
Other	560,000	610,000	545,922	64,078
Capital Outlay	35,000	35,000	34,407	593
Recorder				
Personal Services	247,008	274,328	252,156	22,172
Materials and Supplies	10,400	5,000	5,000	0
Other	8,500	13,900	13,441	459
Total General Government Legislative and Executive	9,879,612	10,321,586	9,257,561	1,064,025

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
General Government:				
Judicial				
Common Pleas Court				
Personal Services	\$864,654	\$910,661	\$820,007	\$90,654
Materials and Supplies	4,950	4,950	4,950	0
Contract Services	10,000	7,000	7,000	0
Other	13,275	20,473	20,198	275
Capital Outlay	1,500	1,500	1,489	11
Jury Commission				
Personal Services	9,420	9,420	6,468	2,952
Materials and Supplies	700	700	700	0
Other	200	200	41	159
Court of Appeals				
Other	75,000	75,000	68,880	6,120
Juvenile Court				
Personal Services	497,537	533,472	525,935	7,537
Materials and Supplies	6,500	4,000	4,000	0
Contract Services	82,000	191,016	159,712	31,304
Other	70,400	100,699	72,450	28,249
Capital Outlay	1,200	1,000	1,000	0
Probate Court				
Personal Services	240,979	271,197	261,502	9,695
Materials and Supplies	7,000	6,000	5,879	121
Contract Services	3,000	7,500	7,103	397
Other	6,660	47,511	42,281	5,230
Capital Outlay	1,000	1,000	582	418
Adult Probation				
Personal Services	86,703	240,472	157,097	83,375
Materials and Supplies	700	3,000	3,000	0
Contract Services	0	500	0	500
Juvenile Probation				
Personal Services	450,133	436,268	412,612	23,656
Materials and Supplies	1,300	1,000	1,000	0
Contract Services	500	0	0	0
Other	8,000	20,350	17,951	2,399
Capital Outlay	300	300	254	46

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Clerk of Courts				
Personal Services	\$534,019	\$545,482	\$519,892	\$25,590
Materials and Supplies	15,450	25,600	15,391	10,209
Contract Services	2,100	1,500	1,295	205
Other	12,000	13,080	9,395	3,685
Capital Outlay	800	800	0	800
Municipal Court				
Personal Services	145,214	164,573	120,673	43,900
Other	16,300	16,800	16,523	277
Public Defender				
Personal Services	368,691	383,181	373,355	9,826
Materials and Supplies	2,500	3,000	2,501	499
Contract Services	3,360	3,360	2,825	535
Other	26,446	27,196	25,273	1,923
Capital Outlay	0	5,325	5,325	0
Total General Government				
Judicial	3,570,491	4,085,086	3,694,539	390,547
Public Safety				
Detention Home				
Other	452,680	452,680	452,680	0
Coroner				
Personal Services	97,019	97,028	93,263	3,765
Materials and Supplies	750	750	0	750
Contract Services	60,000	60,000	57,107	2,893
Other	2,040	2,040	0	2,040
Lab and Morgue				
Materials and Supplies	2,500	2,500	783	1,717
Other	50,000	50,000	27,654	22,346
Sheriff				
Personal Services	9,137,204	9,428,484	9,368,084	60,400
Materials and Supplies	583,390	604,600	568,575	36,025
Contract Services	185,700	244,323	211,973	32,350
Other	103,085	105,285	103,196	2,089
Capital Outlay	219,675	325,876	321,608	4,268

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building Department				
Personal Services	\$397,562	\$397,562	\$364,570	\$32,992
Materials and Supplies	2,500	3,103	2,392	711
Contract Services	33,500	36,500	35,537	963
Other	5,200	7,475	4,838	2,637
Capital Outlay	0	22,964	22,964	0
Total Public Safety	<u>11,332,805</u>	<u>11,841,170</u>	<u>11,635,224</u>	<u>205,946</u>
Public Works				
Engineer				
Personal Services	164,700	164,700	8,112	156,588
Materials and Supplies	3,000	3,000	0	3,000
Other	5,000	5,000	0	5,000
Capital Outlay	1,000	1,000	0	1,000
Total Public Works	<u>173,700</u>	<u>173,700</u>	<u>8,112</u>	<u>165,588</u>
Health				
Other Agriculture Programs Grants	523,885	523,885	519,158	4,727
Other Health Programs Grants	<u>314,000</u>	<u>314,000</u>	<u>152,050</u>	<u>161,950</u>
Total Health	<u>837,885</u>	<u>837,885</u>	<u>671,208</u>	<u>166,677</u>
Human Services				
Veterans Services				
Personal Services	269,982	269,982	237,628	32,354
Other	<u>206,500</u>	<u>206,500</u>	<u>94,139</u>	<u>112,361</u>
Total Human Services	<u>476,482</u>	<u>476,482</u>	<u>331,767</u>	<u>144,715</u>
<i>Total Expenditures</i>	<u>26,270,975</u>	<u>27,735,909</u>	<u>25,598,411</u>	<u>2,137,498</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(539,783)</u>	<u>(1,968,809)</u>	<u>3,442,603</u>	<u>5,411,412</u>

(continued)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
General (continued)
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Advances In	\$3,575,000	\$75,000	\$4,000	(\$71,000)
Advances Out	0	(72,700)	(72,700)	0
Transfers Out	(2,926,240)	(5,202,817)	(4,064,419)	1,138,398
<i>Total Other Financing Sources (Uses)</i>	<u>648,760</u>	<u>(5,200,517)</u>	<u>(4,133,119)</u>	<u>1,067,398</u>
<i>Net Change in Fund Balance</i>	108,977	(7,169,326)	(690,516)	6,478,810
Fund Balance at Beginning of Year	8,343,730	8,343,730	8,343,730	0
Unexpended Prior Year Encumbrances	<u>272,557</u>	<u>272,557</u>	<u>272,557</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,725,264</u></u>	<u><u>\$1,446,961</u></u>	<u><u>\$7,925,771</u></u>	<u><u>\$6,478,810</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Developmental Disabilities
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$8,018,696	\$8,095,127	\$8,089,015	(\$6,112)
Charges for Services	1,207,000	1,735,000	1,137,735	(597,265)
Intergovernmental	6,550,796	7,101,022	7,656,400	555,378
Interest	150	50	44	(6)
Contributions and Donations	60,000	70,000	83,228	13,228
Other	20,000	21,000	242,664	221,664
<i>Total Revenues</i>	<u>15,856,642</u>	<u>17,022,199</u>	<u>17,209,086</u>	<u>186,887</u>
Expenditures				
Current:				
Human Services				
Personal Services	9,750,000	9,511,000	8,769,029	741,971
Materials and Supplies	860,000	778,000	640,234	137,766
Contract Services	6,519,000	8,818,000	8,113,426	704,574
Other	640,010	614,000	613,718	282
Capital Outlay	250,000	262,000	230,076	31,924
<i>Total Expenditures</i>	<u>18,019,010</u>	<u>19,983,000</u>	<u>18,366,483</u>	<u>1,616,517</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,162,368)	(2,960,801)	(1,157,397)	1,803,404
Other Financing Sources (Uses)				
Transfers Out	(1,000,000)	(1,011,000)	(1,010,747)	253
<i>Net Change in Fund Balance</i>	(3,162,368)	(3,971,801)	(2,168,144)	1,803,657
Fund Balance Beginning of Year	7,436,038	7,436,038	7,436,038	0
Unexpended Prior Year Encumbrances	278,503	278,503	278,503	0
<i>Fund Balance End of Year</i>	<u>\$4,552,173</u>	<u>\$3,742,740</u>	<u>\$5,546,397</u>	<u>\$1,803,657</u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water Resources
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$5,374,003	\$5,374,003	\$5,580,821	\$206,818
Interest	2,250	2,250	833	(1,417)
Tap-in Fees	275,997	275,997	275,997	0
Proceeds of Bonds	500,000	1,800,000	246,443	(1,553,557)
Refunding Bonds Issued	0	859,000	859,000	0
Other	1,500,000	1,600,000	148,213	(1,451,787)
Intergovernmental	750,000	850,000	124,673	(725,327)
Special Assessments	800,000	800,000	669,323	(130,677)
<i>Total Revenues</i>	<u>9,202,250</u>	<u>11,561,250</u>	<u>7,905,303</u>	<u>(3,655,947)</u>
Expenses				
Personal Services	2,185,716	2,272,464	2,242,607	29,857
Materials and Supplies	409,000	553,000	526,553	26,447
Contractual Services	3,732,000	2,872,000	2,715,577	156,423
Other	106,000	107,500	92,219	15,281
Capital Outlay	1,550,000	1,122,000	615,574	506,426
Principal Retirement	1,124,450	1,125,500	1,125,414	86
Interest and Fiscal Charges	497,450	439,950	437,297	2,653
Payment to Refunded Bonds	0	815,000	815,000	0
<i>Total Expenses</i>	<u>9,604,616</u>	<u>9,307,414</u>	<u>8,570,241</u>	<u>737,173</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(402,366)	2,253,836	(664,938)	(2,918,774)
Transfers In	745,900	186,698	339,762	153,064
<i>Net Change in Fund Equity</i>	343,534	2,440,534	(325,176)	(2,765,710)
Fund Equity Beginning of Year	3,886,556	3,886,556	3,886,556	0
Unexpended Prior Year Encumbrances	282,330	282,330	282,330	0
<i>Fund Equity End of Year</i>	<u>\$4,512,420</u>	<u>\$6,609,420</u>	<u>\$3,843,710</u>	<u>(\$2,765,710)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Water District
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$748,510	\$748,510	\$986,398	\$237,888
Tap-in Fees	91,490	91,490	91,490	0
Total Revenues	840,000	840,000	1,077,888	237,888
Expenses:				
Personal Services	118,050	126,550	124,742	1,808
Materials and Supplies	75,000	142,500	144,359	(1,859)
Contractual Services	547,500	645,000	637,228	7,772
Other	4,250	4,250	3,603	647
Capital Outlay	32,500	35,000	25,136	9,864
Total Expenses	777,300	953,300	935,068	18,232
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	62,700	(113,300)	142,820	256,120
Transfers Out	(40,000)	(281,000)	(280,031)	969
Net Change in Fund Equity	22,700	(394,300)	(137,211)	257,089
Fund Equity Beginning of Year	1,019,084	1,019,084	1,019,084	0
Unexpended Prior Year Encumbrances	67,370	67,370	67,370	0
Fund Equity End of Year	\$1,109,154	\$692,154	\$949,243	\$257,089

Geauga County, Ohio

*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual
Storm Water
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,868	\$9,868	\$11,068	\$1,200
Expenses				
Personal Services	10,511	10,511	10,410	101
Materials and Supplies	200	200	0	200
Contract Services	13,300	13,300	100	13,200
Other	4,512	4,512	2,044	2,468
<i>Total Expenses</i>	<u>28,523</u>	<u>28,523</u>	<u>12,554</u>	<u>15,969</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(18,655)	(18,655)	(1,486)	17,169
Transfers In	<u>18,655</u>	<u>18,655</u>	<u>18,588</u>	<u>(67)</u>
<i>Net Change in Fund Equity</i>	0	0	17,102	17,102
Fund Equity Beginning of Year	<u>53,067</u>	<u>53,067</u>	<u>53,067</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$53,067</u>	<u>\$53,067</u>	<u>\$70,169</u>	<u>\$17,102</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Real Estate Assessment
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,300,000	\$1,300,000	\$1,810,173	\$510,173
Other	6,000	6,000	4,472	(1,528)
<i>Total Revenues</i>	<u>1,306,000</u>	<u>1,306,000</u>	<u>1,814,645</u>	<u>508,645</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	983,113	1,295,513	1,238,259	57,254
Materials and Supplies	34,500	39,500	36,410	3,090
Contract Services	526,000	631,000	575,626	55,374
Other	78,000	93,000	70,977	22,023
Capital Outlay	40,000	73,000	71,846	1,154
<i>Total Expenditures</i>	<u>1,661,613</u>	<u>2,132,013</u>	<u>1,993,118</u>	<u>138,895</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(355,613)	(826,013)	(178,473)	647,540
Other Financing Sources (Uses):				
<i>Transfers In</i>	<u>0</u>	<u>0</u>	<u>96,000</u>	<u>96,000</u>
<i>Net Change in Fund Balance</i>	(355,613)	(826,013)	(82,473)	743,540
Fund Balance Beginning of Year	1,696,038	1,696,038	1,696,038	0
Unexpended Prior Year Encumbrances	22,023	22,023	22,023	0
<i>Fund Balance End of Year</i>	<u><u>\$1,362,448</u></u>	<u><u>\$892,048</u></u>	<u><u>\$1,635,588</u></u>	<u><u>\$743,540</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$0	\$0	\$6,142	\$6,142
Other	<u>0</u>	<u>0</u>	<u>523</u>	<u>523</u>
<i>Total Revenues</i>	0	0	6,665	6,665
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
<i>Net Change in Fund Balance</i>	(100)	(100)	6,665	6,765
Fund Balance Beginning of Year	15,142	15,142	15,142	0
Unexpended Prior Year Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$15,042</u></u>	<u><u>\$15,042</u></u>	<u><u>\$21,807</u></u>	<u><u>\$6,765</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Prosecutor Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$123,187	\$23,187
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	137,938	181,504	153,651	27,853
Materials and Supplies	2,000	2,000	2,000	0
Other	7,000	6,984	5,000	1,984
<i>Total Expenditures</i>	146,938	190,488	160,651	29,837
<i>Net Change in Fund Balance</i>	(46,938)	(90,488)	(37,464)	53,024
Fund Balance Beginning of Year	584,845	584,845	584,845	0
<i>Fund Balance End of Year</i>	\$537,907	\$494,357	\$547,381	\$53,024

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Treasurer Delinquent Tax Collector
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$100,000	\$100,000	\$123,187	\$23,187
Other	0	0	134	134
<i>Total Revenues</i>	<u>100,000</u>	<u>100,000</u>	<u>123,321</u>	<u>23,321</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	112,742	146,667	145,416	1,251
Materials and Supplies	2,000	2,000	1,492	508
Other	17,000	32,500	31,510	990
<i>Total Expenditures</i>	<u>131,742</u>	<u>181,167</u>	<u>178,418</u>	<u>2,749</u>
<i>Net Change in Fund Balance</i>	(31,742)	(81,167)	(55,097)	26,070
Fund Balance Beginning of Year	564,696	564,696	564,696	0
Unexpended Prior Year Encumbrances	2,765	2,765	2,765	0
<i>Fund Balance End of Year</i>	<u><u>\$535,719</u></u>	<u><u>\$486,294</u></u>	<u><u>\$512,364</u></u>	<u><u>\$26,070</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Community Development Administration
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$45,100	\$45,100	\$26,259	(\$18,841)
Interest	1,000	1,000	281	(719)
Other	628,025	628,025	653,626	25,601
<i>Total Revenues</i>	<u>674,125</u>	<u>674,125</u>	<u>680,166</u>	<u>6,041</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	192,972	193,572	192,914	658
Materials and Supplies	3,000	3,000	3,000	0
Contract Services	2,000	2,000	1,922	78
Other	35,000	37,900	34,869	3,031
Total Legislative and Executive	232,972	236,472	232,705	3,767
Economic Development and Assistance				
Other	469,500	1,023,500	541,509	481,991
<i>Total Expenditures</i>	<u>702,472</u>	<u>1,259,972</u>	<u>774,214</u>	<u>485,758</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,347)</u>	<u>(585,847)</u>	<u>(94,048)</u>	<u>491,799</u>
Other Financing Sources (Uses)				
Transfers In	235,089	335,089	245,433	(89,656)
Transfers Out	(241,989)	(246,489)	(220,000)	26,489
<i>Total Other Financing Sources (Uses)</i>	<u>(6,900)</u>	<u>88,600</u>	<u>25,433</u>	<u>(63,167)</u>
<i>Net Change in Fund Balance</i>	(35,247)	(497,247)	(68,615)	428,632
Fund Balance Beginning of Year	1,088,394	1,088,394	1,088,394	0
Unexpended Prior Year Encumbrances	3,288	3,288	3,288	0
<i>Fund Balance End of Year</i>	<u>\$1,056,435</u>	<u>\$594,435</u>	<u>\$1,023,067</u>	<u>\$428,632</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Escrow Interest
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$300	\$300	\$24	(\$276)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	300	300	24	(276)
Fund Balance Beginning of Year	80,431	80,431	80,431	0
Unexpended Prior Year Encumbrances	<u>26</u>	<u>26</u>	<u>26</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$80,757</u>	<u>\$80,757</u>	<u>\$80,481</u>	<u>(\$276)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Bicentennial
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$500	\$500	\$0	(\$500)
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Other	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>648</u>	<u>648</u>	<u>648</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$648</u></u>	<u><u>\$648</u></u>	<u><u>\$648</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

CASA

Budget Basis

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$30,993	\$30,993	\$36,795	\$5,802
Other	1,200	1,200	2,076	876
<i>Total Revenues</i>	<u>32,193</u>	<u>32,193</u>	<u>38,871</u>	<u>6,678</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	140,310	210,100	205,126	4,974
Materials and Supplies	3,000	3,500	3,326	174
Contract Services	750	750	550	200
Other	10,100	14,100	10,878	3,222
Capital Outlay	500	1,000	41	959
<i>Total Expenditures</i>	<u>154,660</u>	<u>229,450</u>	<u>219,921</u>	<u>9,529</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(122,467)	(197,257)	(181,050)	16,207
Other Financing Sources (Uses)				
Transfers In	137,281	194,274	194,274	0
<i>Net Change in Fund Balance</i>	14,814	(2,983)	13,224	16,207
Fund Balance Beginning of Year	28,614	28,614	28,614	0
Unexpended Prior Year Encumbrances	3,698	3,698	3,698	0
<i>Fund Balance End of Year</i>	<u><u>\$47,126</u></u>	<u><u>\$29,329</u></u>	<u><u>\$45,536</u></u>	<u><u>\$16,207</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Intensive Supervision
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$57,260	\$63,813	\$63,813	\$0
Other	0	0	33	33
<i>Total Revenues</i>	<u>57,260</u>	<u>63,813</u>	<u>63,846</u>	<u>33</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	52,837	57,947	55,877	2,070
Other	4,423	9,137	5,670	3,467
<i>Total Expenditures</i>	<u>57,260</u>	<u>67,084</u>	<u>61,547</u>	<u>5,537</u>
<i>Net Change in Fund Balance</i>	0	(3,271)	2,299	5,570
Fund Balance Beginning of Year	<u>6,373</u>	<u>6,373</u>	<u>6,373</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$6,373</u></u>	<u><u>\$3,102</u></u>	<u><u>\$8,672</u></u>	<u><u>\$5,570</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Care and Custody
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$143,380	\$143,380	\$194,528	\$51,148
Other	0	0	234	234
<i>Total Revenues</i>	<u>143,380</u>	<u>143,380</u>	<u>194,762</u>	<u>51,382</u>
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	90,014	90,014	88,713	1,301
Materials and Supplies	125	125	125	0
Contract Services	31,000	76,000	63,000	13,000
Other	3,000	3,000	1,482	1,518
<i>Total Expenditures</i>	<u>124,139</u>	<u>169,139</u>	<u>153,320</u>	<u>15,819</u>
<i>Net Change in Fund Balance</i>	19,241	(25,759)	41,442	67,201
Fund Balance Beginning of Year	119,250	119,250	119,250	0
Unexpended Prior Year Encumbrances	4,682	4,682	4,682	0
<i>Fund Balance End of Year</i>	<u>\$143,173</u>	<u>\$98,173</u>	<u>\$165,374</u>	<u>\$67,201</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Court Technology
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$0	\$0	\$27	\$27
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	171,373	190,861	188,482	2,379
Materials and Supplies	10,000	12,000	12,000	0
Contract Services	72,270	69,780	66,692	3,088
Other	13,950	28,844	27,735	1,109
Capital Outlay	21,000	40,000	40,000	0
<i>Total Expenditures</i>	<u>288,593</u>	<u>341,485</u>	<u>334,909</u>	<u>6,576</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(288,593)	(341,485)	(334,882)	6,603
Other Financing Sources (Uses)				
Transfers In	288,593	341,485	305,000	(36,485)
<i>Net Change in Fund Balance</i>	0	0	(29,882)	(29,882)
Fund Balance Beginning of Year	48,010	48,010	48,010	0
Unexpended Prior Year Encumbrances	793	793	793	0
<i>Fund Balance End of Year</i>	<u>\$48,803</u>	<u>\$48,803</u>	<u>\$18,921</u>	<u>(\$29,882)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Recovery
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$9,800	\$9,800	\$7,890	(\$1,910)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	8,800	12,670	12,660	10
Other	1,000	369	369	0
<i>Total Expenditures</i>	9,800	13,039	13,029	10
<i>Net Change in Fund Balance</i>	0	(3,239)	(5,139)	(1,900)
Fund Balance Beginning of Year	5,425	5,425	5,425	0
Unexpended Prior Year Encumbrances	2,696	2,696	2,696	0
<i>Fund Balance End of Year</i>	\$8,121	\$4,882	\$2,982	(\$1,900)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Court Special Projects
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$20,000	\$20,000	\$17,151	(\$2,849)
Expenditures				
Current:				
General Government:				
Judicial				
Other	15,000	12,000	11,166	834
<i>Net Change in Fund Balance</i>	5,000	8,000	5,985	(2,015)
Fund Balance Beginning of Year	21,285	21,285	21,285	0
Unexpended Prior Year Encumbrances	2,729	2,729	2,729	0
<i>Fund Balance End of Year</i>	\$29,014	\$32,014	\$29,999	(\$2,015)

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probate Court Special Projects
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$30,000	\$30,000	\$25,266	(\$4,734)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	7,500	6,000	5,582	418
Other	32,670	12,000	7,556	4,444
<i>Total Expenditures</i>	40,170	18,000	13,138	4,862
<i>Net Change in Fund Balance</i>	(10,170)	12,000	12,128	128
Fund Balance Beginning of Year	20,211	20,211	20,211	0
Unexpended Prior Year Encumbrances	1,500	1,500	1,500	0
<i>Fund Balance End of Year</i>	\$11,541	\$33,711	\$33,839	\$128

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Interlock and Alcohol
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for Services	\$100	\$100	\$269	\$169
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	100	100	269	169
Fund Balance Beginning of Year	<u>575</u>	<u>575</u>	<u>575</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$675</u></u>	<u><u>\$675</u></u>	<u><u>\$844</u></u>	<u><u>\$169</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Indigent Driver
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Fines and Forfeitures	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>186</u>	<u>186</u>	<u>186</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$186</u>	<u>\$186</u>	<u>\$186</u>	<u>\$0</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Common Pleas Mediation
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$75,000	\$75,000	\$49,766	(\$25,234)
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	57,910	83,886	80,007	3,879
Materials and Supplies	1,000	1,000	1,000	0
Contract Services	18,000	18,000	12,500	5,500
<i>Total Expenditures</i>	<u>76,910</u>	<u>102,886</u>	<u>93,507</u>	<u>9,379</u>
<i>Net Change in Fund Balance</i>	(1,910)	(27,886)	(43,741)	(15,855)
Fund Balance Beginning of Year	<u>134,872</u>	<u>134,872</u>	<u>134,872</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$132,962</u></u>	<u><u>\$106,986</u></u>	<u><u>\$91,131</u></u>	<u><u>(\$15,855)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Probation Services
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$13,000	\$13,000	\$10,542	(\$2,458)
Expenditures				
Current:				
Public Safety				
Personal Services	8,534	8,534	3,468	5,066
Materials and Supplies	2,000	2,000	2,000	0
Contract Services	600	600	0	600
Other	1,000	3,000	1,000	2,000
<i>Total Expenditures</i>	12,134	14,134	6,468	7,666
<i>Net Change in Fund Balance</i>	866	(1,134)	4,074	5,208
Fund Balance Beginning of Year	7,424	7,424	7,424	0
Unexpended Prior Year Encumbrances	176	176	176	0
<i>Fund Balance End of Year</i>	<u>\$8,466</u>	<u>\$6,466</u>	<u>\$11,674</u>	<u>\$5,208</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
911 Program
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Sales Tax	\$675,592	\$675,592	\$675,592	\$0
Other	200,000	200,000	110,183	(89,817)
<i>Total Revenues</i>	<u>875,592</u>	<u>875,592</u>	<u>785,775</u>	<u>(89,817)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	622,819	638,319	619,536	18,783
Materials and Supplies	2,000	2,000	995	1,005
Contract Services	231,773	231,773	181,470	50,303
Other	19,000	16,000	10,342	5,658
Capital Outlay	0	29,000	28,891	109
<i>Total Expenditures</i>	<u>875,592</u>	<u>917,092</u>	<u>841,234</u>	<u>75,858</u>
<i>Net Change in Fund Balance</i>	0	(41,500)	(55,459)	(13,959)
Fund Balance Beginning of Year	237,058	237,058	237,058	0
Unexpended Prior Year Encumbrances	14,189	14,189	14,189	0
<i>Fund Balance End of Year</i>	<u>\$251,247</u>	<u>\$209,747</u>	<u>\$195,788</u>	<u>(\$13,959)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Pre-Sentence Investigation Reporting
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$26,000	\$26,000	\$25,858	(\$142)
Expenditures				
Current:				
Public Safety				
Personal Services	26,000	26,000	25,872	128
Other	0	166	166	0
<i>Total Expenditures</i>	26,000	26,166	26,038	128
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(166)	(180)	(14)
Other Financing Sources (Uses)				
Advances In	0	2,500	2,500	0
Advances Out	0	(2,500)	(2,500)	0
Operating Transfers - Out	0	(283)	0	283
<i>Total Other Financing Sources (Uses)</i>	0	(283)	0	283
<i>Net Change in Fund Balance</i>	0	(449)	(180)	269
Fund Balance Beginning of Year	515	515	515	0
<i>Fund Balance End of Year</i>	\$515	\$66	\$335	\$269

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
800 System Communication
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Rentals	\$35,000	\$35,000	\$50,392	\$15,392
Other	0	0	8,246	8,246
<i>Total Revenues</i>	<u>35,000</u>	<u>35,000</u>	<u>58,638</u>	<u>23,638</u>
Expenditures				
Current:				
Public Safety				
Personal Services	48,843	61,643	58,626	3,017
Materials and Supplies	4,000	4,000	3,500	500
Contract Services	176,000	182,000	162,609	19,391
Other	26,000	26,000	21,000	5,000
<i>Total Expenditures</i>	<u>254,843</u>	<u>273,643</u>	<u>245,735</u>	<u>27,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(219,843)	(238,643)	(187,097)	51,546
Other Financing Sources (Uses)				
Transfers In	219,843	219,843	219,843	0
<i>Net Change in Fund Balance</i>	0	(18,800)	32,746	51,546
Fund Balance Beginning of Year	23,003	23,003	23,003	0
Unexpended Prior Year Encumbrances	27,210	27,210	27,210	0
<i>Fund Balance End of Year</i>	<u>\$50,213</u>	<u>\$31,413</u>	<u>\$82,959</u>	<u>\$51,546</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Motor Vehicle License
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Permissive Motor Vehicle License Tax	\$450,000	\$450,000	\$574,045	\$124,045
Charges for Services	16,100	16,100	14,570	(1,530)
Fines and Forfeitures	57,500	57,500	42,550	(14,950)
Intergovernmental	4,960,000	5,060,000	5,037,369	(22,631)
Interest	300	300	222	(78)
Other	20,800	20,800	53,509	32,709
<i>Total Revenues</i>	<u>5,504,700</u>	<u>5,604,700</u>	<u>5,722,265</u>	<u>117,565</u>
Expenditures				
Current:				
Public Works				
Personal Services	4,003,616	3,765,522	3,640,952	124,570
Materials and Supplies	467,568	827,189	759,894	67,295
Contract Services	305,000	145,990	109,206	36,784
Other	878,016	1,517,016	1,322,786	194,230
Capital Outlay	319,000	331,000	305,562	25,438
<i>Total Expenditures</i>	<u>5,973,200</u>	<u>6,586,717</u>	<u>6,138,400</u>	<u>448,317</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(468,500)	(982,017)	(416,135)	565,882
Other Financing Sources (Uses)				
Transfers In	468,500	735,000	735,705	705
<i>Net Change in Fund Balance</i>	0	(247,017)	319,570	566,587
Fund Balance Beginning of Year	247,017	247,017	247,017	0
Unexpended Prior Year Encumbrances	4,037	4,037	4,037	0
<i>Fund Balance End of Year</i>	<u>\$251,054</u>	<u>\$4,037</u>	<u>\$570,624</u>	<u>\$566,587</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Ditch Maintenance
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Special Assessments	\$0	\$0	\$632	\$632
Expenditures				
Current:				
Public Works				
Contract Services	<u>10,896</u>	<u>10,896</u>	<u>1,264</u>	<u>9,632</u>
<i>Net Change in Fund Balance</i>	(10,896)	(10,896)	(632)	10,264
Fund Balance Beginning of Year	<u>12,639</u>	<u>12,639</u>	<u>12,639</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,743</u></u>	<u><u>\$1,743</u></u>	<u><u>\$12,007</u></u>	<u><u>\$10,264</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Dog and Kennel
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$14,500	\$14,500	\$7,873	(\$6,627)
Licenses and Permits	150,000	190,000	227,926	37,926
Fines and Forfeitures	12,000	12,000	10,338	(1,662)
Contributions and Donations	51,000	51,000	101,839	50,839
Other	20,000	20,000	19,899	(101)
<i>Total Revenues</i>	<u>247,500</u>	<u>287,500</u>	<u>367,875</u>	<u>80,375</u>
Expenditures				
Current:				
Health				
Personal Services	198,079	216,634	208,909	7,725
Materials and Supplies	29,000	25,000	21,390	3,610
Contract Services	5,000	2,300	825	1,475
Other	35,800	28,800	22,898	5,902
Capital Outlay	4,150	28,550	24,342	4,208
Claims	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>273,029</u>	<u>302,284</u>	<u>278,364</u>	<u>23,920</u>
<i>Net Change in Fund Balance</i>	(25,529)	(14,784)	89,511	104,295
Fund Balance Beginning of Year	36,072	36,072	36,072	0
Unexpended Prior Year Encumbrances	1,901	1,901	1,901	0
<i>Fund Balance End of Year</i>	<u>\$12,444</u>	<u>\$23,189</u>	<u>\$127,484</u>	<u>\$104,295</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
EPA Water Pollution
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	0	0	0	0
Fund Balance Beginning of Year	<u>1,746</u>	<u>1,746</u>	<u>1,746</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,746</u></u>	<u><u>\$1,746</u></u>	<u><u>\$1,746</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Mental Health
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$3,100,241	\$3,115,443	\$3,104,064	(\$11,379)
Intergovernmental	1,754,272	2,335,751	2,531,171	195,420
Contributions and Donations	0	0	60	60
Other	135,000	144,000	143,515	(485)
<i>Total Revenues</i>	<u>4,989,513</u>	<u>5,595,194</u>	<u>5,778,810</u>	<u>183,616</u>
Expenditures				
Current:				
Health				
Personal Services	466,250	466,250	461,865	4,385
Materials and Supplies	9,500	9,500	7,323	2,177
Contract Services	4,745,763	5,284,209	5,061,819	222,390
Other	144,000	194,000	112,803	81,197
Capital Outlay	40,000	40,000	7,604	32,396
<i>Total Expenditures</i>	<u>5,405,513</u>	<u>5,993,959</u>	<u>5,651,414</u>	<u>342,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(416,000)	(398,765)	127,396	526,161
Other Financing Sources (Uses)				
Transfers In	416,000	100,000	100,000	0
<i>Net Change in Fund Balance</i>	0	(298,765)	227,396	526,161
Fund Balance Beginning of Year	2,053,041	2,053,041	2,053,041	0
Unexpended Prior Year Encumbrances	198,304	198,304	198,304	0
<i>Fund Balance End of Year</i>	<u><u>\$2,251,345</u></u>	<u><u>\$1,952,580</u></u>	<u><u>\$2,478,741</u></u>	<u><u>\$526,161</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Children's Services Levy
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,808,474	\$1,817,342	\$1,814,336	(\$3,006)
Intergovernmental	2,007,573	2,008,759	2,065,002	56,243
Contributions and Donations	2,000	2,000	12,846	10,846
Other	75,000	75,000	62,540	(12,460)
<i>Total Revenues</i>	<u>3,893,047</u>	<u>3,903,101</u>	<u>3,954,724</u>	<u>51,623</u>
Expenditures				
Current:				
Human Services				
Personal Services	23,190	23,250	18,755	4,495
Contract Services	3,479,357	4,879,357	4,322,943	556,414
Other	40,500	79,100	57,365	21,735
Grants	350,000	458,825	457,856	969
<i>Total Expenditures</i>	<u>3,893,047</u>	<u>5,440,532</u>	<u>4,856,919</u>	<u>583,613</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,537,431)	(902,195)	635,236
Other Financing Sources (Uses)				
Transfers In	0	0	10,000	10,000
<i>Net Change in Fund Balance</i>	0	(1,537,431)	(892,195)	645,236
Fund Balance Beginning of Year	1,567,265	1,567,265	1,567,265	0
Unexpended Prior Year Encumbrances	482,161	482,161	482,161	0
<i>Fund Balance End of Year</i>	<u><u>\$2,049,426</u></u>	<u><u>\$511,995</u></u>	<u><u>\$1,157,231</u></u>	<u><u>\$645,236</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*

Child Support Enforcement

Budget Basis

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$320,000	\$320,000	\$338,827	\$18,827
Intergovernmental	665,000	665,000	659,160	(5,840)
Other	0	0	7,787	7,787
<i>Total Revenues</i>	<u>985,000</u>	<u>985,000</u>	<u>1,005,774</u>	<u>20,774</u>
Expenditures				
Current:				
Human Services				
Personal Services	610,500	705,600	698,270	7,330
Contract Services	369,000	413,900	344,899	69,001
Other	5,500	11,500	6,354	5,146
Capital Outlay	0	25,000	21,259	3,741
<i>Total Expenditures</i>	<u>985,000</u>	<u>1,156,000</u>	<u>1,070,782</u>	<u>85,218</u>
<i>Net Change in Fund Balance</i>	0	(171,000)	(65,008)	105,992
Fund Balance Beginning of Year	925,092	925,092	925,092	0
Unexpended Prior Year Encumbrances	<u>2,755</u>	<u>2,755</u>	<u>2,755</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$927,847</u></u>	<u><u>\$756,847</u></u>	<u><u>\$862,839</u></u>	<u><u>\$105,992</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Administration
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$495,000	\$495,000	\$398,276	(\$96,724)
Intergovernmental	931,581	931,581	812,606	(118,975)
Other	18,000	44,056	31,480	(12,576)
<i>Total Revenues</i>	<u>1,444,581</u>	<u>1,470,637</u>	<u>1,242,362</u>	<u>(228,275)</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,102,864	978,048	978,048	0
Materials and Supplies	2,300	2,300	1,728	572
Other	336,000	406,959	385,525	21,434
<i>Total Expenditures</i>	<u>1,441,164</u>	<u>1,387,307</u>	<u>1,365,301</u>	<u>22,006</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,417</u>	<u>83,330</u>	<u>(122,939)</u>	<u>(206,269)</u>
Other Financing Sources (Uses)				
Advances In	0	68,700	68,700	0
Transfers In	53,045	53,811	53,045	(766)
Transfers Out	(50,000)	(7,000)	(7,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>3,045</u>	<u>115,511</u>	<u>114,745</u>	<u>(766)</u>
<i>Net Change in Fund Balance</i>	6,462	198,841	(8,194)	(207,035)
Fund Balance Beginning of Year	30,259	30,259	30,259	0
Unexpended Prior Year Encumbrances	35,503	35,503	35,503	0
<i>Fund Balance End of Year</i>	<u>\$72,224</u>	<u>\$264,603</u>	<u>\$57,568</u>	<u>(\$207,035)</u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Aging

Budget Basis

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,583,535	\$2,596,203	\$2,591,929	(\$4,274)
Intergovernmental	623,060	624,755	673,949	49,194
Contributions and Donations	81,000	81,000	59,486	(21,514)
Other	160,864	130,000	108,825	(21,175)
<i>Total Revenues</i>	<u>3,448,459</u>	<u>3,431,958</u>	<u>3,434,189</u>	<u>2,231</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,694,318	1,655,318	1,634,798	20,520
Contract Services	423,000	448,560	419,341	29,219
Other	1,204,300	1,592,000	1,296,366	295,634
Capital Outlay	30,500	88,500	84,386	4,114
<i>Total Expenditures</i>	<u>3,352,118</u>	<u>3,784,378</u>	<u>3,434,891</u>	<u>349,487</u>
<i>Net Change in Fund Balance</i>	96,341	(352,420)	(702)	351,718
Fund Balance Beginning of Year	1,947,498	1,947,498	1,947,498	0
Unexpended Prior Year Encumbrances	107,624	107,624	107,624	0
<i>Fund Balance End of Year</i>	<u><u>\$2,151,463</u></u>	<u><u>\$1,702,702</u></u>	<u><u>\$2,054,420</u></u>	<u><u>\$351,718</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Home
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$265,000	\$265,000	\$253,220	(\$11,780)
Contributions and Donations	2,500	2,500	6,623	4,123
Other	500	500	37	(463)
<i>Total Revenues</i>	<u>268,000</u>	<u>268,000</u>	<u>259,880</u>	<u>(8,120)</u>
Expenditures				
Current:				
Human Services				
Personal Services	532,183	522,949	522,210	739
Materials and Supplies	48,000	46,112	46,111	1
Contract Services	47,000	42,421	38,969	3,452
Other	11,000	17,576	17,559	17
Capital Outlay	1,000	1,000	972	28
<i>Total Expenditures</i>	<u>639,183</u>	<u>630,058</u>	<u>625,821</u>	<u>4,237</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(371,183)	(362,058)	(365,941)	(3,883)
Other Financing Sources (Uses)				
Transfers In	371,183	371,183	354,000	(17,183)
<i>Net Change in Fund Balance</i>	0	9,125	(11,941)	(21,066)
Fund Balance Beginning of Year	23,046	23,046	23,046	0
Unexpended Prior Year Encumbrances	2,447	2,447	2,447	0
<i>Fund Balance End of Year</i>	<u>\$25,493</u>	<u>\$34,618</u>	<u>\$13,552</u>	<u>(\$21,066)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Public Assistance
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$2,336,081	\$2,336,081	\$2,508,029	\$171,948
Contributions and Donations	0	0	950	950
Other	95,500	95,500	48,072	(47,428)
<i>Total Revenues</i>	<u>2,431,581</u>	<u>2,431,581</u>	<u>2,557,051</u>	<u>125,470</u>
Expenditures				
Current:				
Human Services				
Personal Services	1,533,768	1,596,972	1,490,997	105,975
Materials and Supplies	65,100	79,700	79,701	(1)
Contract Services	560,372	792,768	783,912	8,856
Other	326,000	466,247	465,438	809
Capital Outlay	23,000	67,500	66,910	590
<i>Total Expenditures</i>	<u>2,508,240</u>	<u>3,003,187</u>	<u>2,886,958</u>	<u>116,229</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(76,659)</u>	<u>(571,606)</u>	<u>(329,907)</u>	<u>241,699</u>
Other Financing Sources (Uses)				
Transfers In	94,287	94,287	94,287	0
Transfers Out	(17,628)	(17,628)	(17,628)	0
<i>Total Other Financing Sources (Uses)</i>	<u>76,659</u>	<u>76,659</u>	<u>76,659</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(494,947)	(253,248)	241,699
Fund Balance Beginning of Year	494,948	494,948	494,948	0
Unexpended Prior Year Encumbrances	306,901	306,901	306,901	0
<i>Fund Balance End of Year</i>	<u><u>\$801,849</u></u>	<u><u>\$306,902</u></u>	<u><u>\$548,601</u></u>	<u><u>\$241,699</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Farmland Preservation
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>14,966</u>	<u>14,966</u>	<u>14,966</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$14,966</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Municipal Road Tax
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$95,000	\$95,000	\$140,081	\$45,081
Expenditures				
Current:				
Public Works:				
Other	<u>95,000</u>	<u>636,085</u>	<u>195,560</u>	<u>440,525</u>
<i>Net Change in Fund Balance</i>	0	(541,085)	(55,479)	485,606
Fund Balance Beginning of Year	541,085	541,085	541,085	0
Unexpended Prior Year Encumbrances	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$543,085</u></u>	<u><u>\$2,000</u></u>	<u><u>\$487,606</u></u>	<u><u>\$485,606</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Library Resources
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$167,000	\$167,000	\$122,445	(\$44,555)
Other	1,000	1,000	2,993	1,993
<i>Total Revenues</i>	<u>168,000</u>	<u>168,000</u>	<u>125,438</u>	<u>(42,562)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Personal Services	52,931	57,991	57,807	184
Contract Services	104,000	104,000	92,473	11,527
Other	6,000	6,000	3,105	2,895
<i>Total Expenditures</i>	<u>162,931</u>	<u>167,991</u>	<u>153,385</u>	<u>14,606</u>
<i>Net Change in Fund Balance</i>	5,069	9	(27,947)	(27,956)
Fund Balance Beginning of Year	82,406	82,406	82,406	0
Unexpended Prior Year Encumbrances	12,374	12,374	12,374	0
<i>Fund Balance End of Year</i>	<u><u>\$99,849</u></u>	<u><u>\$94,789</u></u>	<u><u>\$66,833</u></u>	<u><u>(\$27,956)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Board of Elections - Recount
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>55</u>	<u>55</u>	<u>55</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$55</u></u>	<u><u>\$55</u></u>	<u><u>\$55</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Wetland Mitigation Bank
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for Services	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>60,126</u>	<u>60,126</u>	<u>60,126</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,126</u></u>	<u><u>\$60,126</u></u>	<u><u>\$60,126</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
SMART Ohio Grant
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$107,425	\$107,425	\$63,554	(\$43,871)
Expenditures				
Current:				
General Government:				
Judicial				
Contract Services	5,550	5,550	1,000	4,550
Other	12,904	12,904	7,904	5,000
Capital Outlay	20,000	20,000	20,000	0
<i>Total Expenditures</i>	<u>38,454</u>	<u>38,454</u>	<u>28,904</u>	<u>9,550</u>
<i>Net Change in Fund Balance</i>	68,971	68,971	34,650	(34,321)
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$68,971</u></u>	<u><u>\$68,971</u></u>	<u><u>\$34,650</u></u>	<u><u>(\$34,321)</u></u>

Geauga County, Ohio

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

DARE Grant

Budget Basis

For the Year Ended December 31, 2014

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$40,000	\$40,000	\$43,392	\$3,392
Other	13,000	13,000	15,000	2,000
<i>Total Revenues</i>	53,000	53,000	58,392	5,392
Expenditures				
Current:				
Public Safety				
Personal Services	54,677	54,813	24,968	29,845
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,677)	(1,813)	33,424	35,237
Other Financing Sources (Uses)				
Transfers In	5,000	5,000	0	(5,000)
<i>Net Change in Fund Balance</i>	3,323	3,187	33,424	30,237
Fund Balance Beginning of Year	52,979	52,979	52,979	0
<i>Fund Balance End of Year</i>	<u>\$56,302</u>	<u>\$56,166</u>	<u>\$86,403</u>	<u>\$30,237</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Violence Prevention
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$141,245	\$141,245	\$138,894	(\$2,351)
Other	18,000	18,000	14,699	(3,301)
<i>Total Revenues</i>	<u>159,245</u>	<u>159,245</u>	<u>153,593</u>	<u>(5,652)</u>
Expenditures				
Current:				
Public Safety				
Personal Services	190,928	190,928	181,917	9,011
Other	16,120	16,120	15,265	855
<i>Total Expenditures</i>	<u>207,048</u>	<u>207,048</u>	<u>197,182</u>	<u>9,866</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(47,803)	(47,803)	(43,589)	4,214
Other Financing Sources (Uses)				
Transfers In	40,800	40,800	14,582	(26,218)
<i>Net Change in Fund Balance</i>	(7,003)	(7,003)	(29,007)	(22,004)
Fund Balance Beginning of Year	91,438	91,438	91,438	0
Unexpended Prior Year Encumbrances	6	6	6	0
<i>Fund Balance End of Year</i>	<u><u>\$84,441</u></u>	<u><u>\$84,441</u></u>	<u><u>\$62,437</u></u>	<u><u>(\$22,004)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Indigent Guardianship
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$10,000	\$10,000	\$9,871	(\$129)
Expenditures				
Current:				
Public Safety				
Contract Services	16,450	15,750	15,700	50
Other	3,300	3,300	2,948	352
<i>Total Expenditures</i>	<u>19,750</u>	<u>19,050</u>	<u>18,648</u>	<u>402</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,750)	(9,050)	(8,777)	273
Other Financing Sources (Uses)				
Transfers In	9,250	9,250	9,250	0
<i>Net Change in Fund Balance</i>	(500)	200	473	273
Fund Balance Beginning of Year	4,086	4,086	4,086	0
Unexpended Prior Year Encumbrances	230	230	230	0
<i>Fund Balance End of Year</i>	<u>\$3,816</u>	<u>\$4,516</u>	<u>\$4,789</u>	<u>\$273</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Education and Enforcement
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Fines and Forfeitures	\$2,700	\$2,700	\$2,874	\$174
Expenditures				
Current:				
Public Safety				
Materials and Supplies	500	500	470	30
Other	2,000	2,000	1,691	309
<i>Total Expenditures</i>	2,500	2,500	2,161	339
<i>Net Change in Fund Balance</i>	200	200	713	513
Fund Balance Beginning of Year	14,655	14,655	14,655	0
Unexpended Prior Year Encumbrances	53	53	53	0
<i>Fund Balance End of Year</i>	\$14,908	\$14,908	\$15,421	\$513

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Drug Law Enforcement
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>8,018</u>	<u>8,018</u>	<u>8,018</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$8,018</u></u>	<u><u>\$8,018</u></u>	<u><u>\$8,018</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Juvenile Indigent Drivers
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$700	\$700	\$553	(\$147)
Other	<u>200</u>	<u>200</u>	<u>183</u>	<u>(17)</u>
<i>Total Revenues</i>	900	900	736	(164)
Expenditures				
Current:				
Public Safety				
Contract Services	<u>900</u>	<u>900</u>	<u>0</u>	<u>900</u>
<i>Net Change in Fund Balance</i>	0	0	736	736
Fund Balance Beginning of Year	<u>5,942</u>	<u>5,942</u>	<u>5,942</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$5,942</u></u>	<u><u>\$5,942</u></u>	<u><u>\$6,678</u></u>	<u><u>\$736</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Commissary
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$110,000	\$110,000	\$192,090	\$82,090
Expenditures				
Current:				
Public Safety				
Materials and Supplies	<u>95,000</u>	<u>180,000</u>	<u>170,457</u>	<u>9,543</u>
<i>Net Change in Fund Balance</i>	15,000	(70,000)	21,633	91,633
Fund Balance Beginning of Year	105,901	105,901	105,901	0
Unexpended Prior Year Encumbrances	<u>1,056</u>	<u>1,056</u>	<u>1,056</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$121,957</u></u>	<u><u>\$36,957</u></u>	<u><u>\$128,590</u></u>	<u><u>\$91,633</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Chardon Tower
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$2,000	\$2,000	\$1,559	(\$441)
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	2,000	2,000	1,559	(441)
Fund Balance Beginning of Year	<u>26,904</u>	<u>26,904</u>	<u>26,904</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$28,904</u></u>	<u><u>\$28,904</u></u>	<u><u>\$28,463</u></u>	<u><u>(\$441)</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Sheriff K-9 Unit
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$1,000	\$1,000	\$5,865	\$4,865
Expenditures				
Current:				
Public Safety				
Other	9,700	14,700	10,961	3,739
<i>Net Change in Fund Balance</i>	(8,700)	(13,700)	(5,096)	8,604
Fund Balance Beginning of Year	19,106	19,106	19,106	0
Unexpended Prior Year Encumbrances	1,399	1,399	1,399	0
<i>Fund Balance End of Year</i>	<u>\$11,805</u>	<u>\$6,805</u>	<u>\$15,409</u>	<u>\$8,604</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
PreTrial Release
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$27,535	\$27,535	\$27,535	\$0
Expenditures				
Current:				
Public Safety				
Personal Services	27,341	27,482	27,071	411
Other	194	391	245	146
<i>Total Expenditures</i>	<u>27,535</u>	<u>27,873</u>	<u>27,316</u>	<u>557</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(338)</u>	<u>219</u>	<u>557</u>
Other Financing Sources (Uses):				
Advances In	0	0	1,500	1,500
Advances Out	0	(1,500)	(1,500)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(1,500)</u>	<u>0</u>	<u>1,500</u>
<i>Net Change in Fund Balance</i>	0	(1,838)	219	2,057
Fund Balance Beginning of Year	<u>2,205</u>	<u>2,205</u>	<u>2,205</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,205</u></u>	<u><u>\$367</u></u>	<u><u>\$2,424</u></u>	<u><u>\$2,057</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Block Grant
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$0	\$0	\$5,653	\$5,653
Expenditures				
Current:				
Public Safety				
Capital Outlay	<u>15,500</u>	<u>15,500</u>	<u>9,981</u>	<u>5,519</u>
<i>Net Change in Fund Balance</i>	(15,500)	(15,500)	(4,328)	11,172
Fund Balance Beginning of Year	<u>18,672</u>	<u>18,672</u>	<u>18,672</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,172</u></u>	<u><u>\$3,172</u></u>	<u><u>\$14,344</u></u>	<u><u>\$11,172</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Law Enforcement Assistance
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	<u>3,882</u>	<u>3,882</u>	<u>3,882</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$3,882</u></u>	<u><u>\$3,882</u></u>	<u><u>\$3,882</u></u>	<u><u>\$0</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Concealed Handgun
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$95,000	\$95,000	\$102,092	\$7,092
Expenditures				
Current:				
Public Safety				
Personal Services	52,495	52,495	40,932	11,563
Materials and Supplies	10,000	10,000	4,331	5,669
Other	35,000	70,000	61,097	8,903
<i>Total Expenditures</i>	97,495	132,495	106,360	26,135
<i>Net Change in Fund Balance</i>	(2,495)	(37,495)	(4,268)	33,227
Fund Balance Beginning of Year	156,118	156,118	156,118	0
Unexpended Prior Year Expenditures	5,499	5,499	5,499	0
<i>Fund Balance End of Year</i>	\$159,122	\$124,122	\$157,349	\$33,227

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Criminal Investigation
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental	\$0	\$0	\$67	\$67
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	67	67
Fund Balance Beginning of Year	<u>36</u>	<u>36</u>	<u>36</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$36</u></u>	<u><u>\$36</u></u>	<u><u>\$103</u></u>	<u><u>\$67</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Workforce Investment Act
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$330,500	\$388,638	\$351,407	(\$37,231)
Other	0	30,000	55,981	25,981
<i>Total Revenues</i>	330,500	418,638	407,388	(11,250)
Expenditures				
Current:				
Human Services				
Contract Services	330,500	438,746	438,251	495
<i>Net Change in Fund Balance</i>	0	(20,108)	(30,863)	(10,755)
Fund Balance Beginning of Year	31,361	31,361	31,361	0
Unexpended Prior Year Encumbrances	22,132	22,132	22,132	0
<i>Fund Balance End of Year</i>	<u>\$53,493</u>	<u>\$33,385</u>	<u>\$22,630</u>	<u>(\$10,755)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
County Recorder Micrographics
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$49,000	\$49,000	\$54,114	\$5,114
Expenditures				
Current:				
General Government:				
Legislative and Executive				
Contract Services	72,500	72,500	72,288	212
Other	8,584	7,500	6,000	1,500
<i>Total Expenditures</i>	81,084	80,000	78,288	1,712
<i>Net Change in Fund Balance</i>	(32,084)	(31,000)	(24,174)	6,826
Fund Balance Beginning of Year	126,354	126,354	126,354	0
Unexpended Prior Year Encumbrances	18,917	18,917	18,917	0
<i>Fund Balance End of Year</i>	\$113,187	\$114,271	\$121,097	\$6,826

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Certificate of Title
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$450,000	\$450,000	\$516,011	\$66,011
Expenditures				
Current:				
General Government:				
Judicial				
Personal Services	401,823	419,273	410,850	8,423
Materials and Supplies	15,000	13,750	12,545	1,205
Contract Services	0	1,250	1,007	243
Other	10,500	10,500	6,108	4,392
Capital Outlay	1,000	1,000	728	272
<i>Total Expenditures</i>	428,323	445,773	431,238	14,535
<i>Net Change in Fund Balance</i>	21,677	4,227	84,773	80,546
Fund Balance Beginning of Year	902,325	902,325	902,325	0
Unexpended Prior Year Encumbrances	4,759	4,759	4,759	0
<i>Fund Balance End of Year</i>	\$928,761	\$911,311	\$991,857	\$80,546

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
Debt Service
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Special Assessments	\$400,000	\$400,000	\$340,048	(\$59,952)
Expenditures				
Debt Service:				
Bond Retirement				
Principal Retirement	228,695	228,695	228,694	1
Interest and Fiscal Charges	49,357	49,357	49,355	2
Note Retirement				
Principal Retirement	4,065,000	4,065,000	4,065,000	0
Interest and Fiscal Charges	52,500	58,500	57,706	794
<i>Total Expenditures</i>	<u>4,395,552</u>	<u>4,401,552</u>	<u>4,400,755</u>	<u>797</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,995,552)</u>	<u>(4,001,552)</u>	<u>(4,060,707)</u>	<u>(59,155)</u>
Other Financing Sources (Uses)				
Proceeds of Notes	3,500,000	3,500,000	3,000,000	(500,000)
Transfers In	117,000	158,000	602,896	444,896
<i>Total Other Financing Sources (Uses)</i>	<u>3,617,000</u>	<u>3,658,000</u>	<u>3,602,896</u>	<u>(55,104)</u>
<i>Net Change in Fund Balance</i>	(378,552)	(343,552)	(457,811)	(114,259)
Fund Balances Beginning of Year	2,128,478	2,128,478	2,128,478	0
<i>Fund Balances End of Year</i>	<u>\$1,749,926</u>	<u>\$1,784,926</u>	<u>\$1,670,667</u>	<u>(\$114,259)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Construction
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$398,000	\$648,050	\$400,283	(\$247,767)
Interest	300	300	211	(89)
Other	0	165,532	165,532	0
<i>Total Revenues</i>	<u>398,300</u>	<u>813,882</u>	<u>566,026</u>	<u>(247,856)</u>
Expenditures				
Current:				
Public Works				
Contract Services	2,597,500	2,774,500	2,398,431	376,069
Capital Outlay	359,500	129,500	121,130	8,370
<i>Total Expenditures</i>	<u>2,957,000</u>	<u>2,904,000</u>	<u>2,519,561</u>	<u>384,439</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,558,700)	(2,090,118)	(1,953,535)	136,583
Other Financing Sources (Uses)				
Transfers In	2,481,200	2,492,200	2,497,169	4,969
<i>Net Change in Fund Balance</i>	(77,500)	402,082	543,634	141,552
Fund Balance Beginning of Year	549,440	549,440	549,440	0
Unexpended Prior Year Encumbrances	34,756	34,756	34,756	0
<i>Fund Balance End of Year</i>	<u>\$506,696</u>	<u>\$986,278</u>	<u>\$1,127,830</u>	<u>\$141,552</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Computerization
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$40,000	\$40,000	\$28,534	(\$11,466)
Fines and Forfeitures	54,100	54,100	100,026	45,926
Other	0	0	212	212
<i>Total Revenues</i>	<u>94,100</u>	<u>94,100</u>	<u>128,772</u>	<u>34,672</u>
Expenditures				
Current:				
General Government:				
Judicial				
Other	2,000	5,000	910	4,090
Capital Outlay	50,000	41,068	34,167	6,901
<i>Total Expenditures</i>	<u>52,000</u>	<u>46,068</u>	<u>35,077</u>	<u>10,991</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	42,100	48,032	93,695	45,663
Other Financing Sources (Uses)				
Transfers Out	(5,000)	(5,000)	0	5,000
<i>Net Change in Fund Balance</i>	37,100	43,032	93,695	50,663
Fund Balance Beginning of Year	298,627	298,627	298,627	0
Unexpended Prior Year Encumbrances	5,016	5,016	5,016	0
<i>Fund Balance End of Year</i>	<u>\$340,743</u>	<u>\$346,675</u>	<u>\$397,338</u>	<u>\$50,663</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Road and Bridge
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$2,737,751	\$2,772,735	\$2,793,497	\$20,762
Intergovernmental	1,690,275	1,694,956	1,696,779	1,823
<i>Total Revenues</i>	<u>4,428,026</u>	<u>4,467,691</u>	<u>4,490,276</u>	<u>22,585</u>
Expenditures				
Current:				
Public Works				
Materials and Supplies	100,000	100,000	12,241	87,759
Contract Services	450,000	450,000	286,175	163,825
Capital Outlay	3,535,526	4,092,747	3,865,269	227,478
<i>Total Expenditures</i>	<u>4,085,526</u>	<u>4,642,747</u>	<u>4,163,685</u>	<u>479,062</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	342,500	(175,056)	326,591	501,647
Other Financing Sources (Uses)				
Transfers Out	(350,000)	(575,000)	(575,000)	0
<i>Net Change in Fund Balance</i>	(7,500)	(750,056)	(248,409)	501,647
Fund Balance Beginning of Year	751,467	751,467	751,467	0
Unexpended Prior Year Encumbrances	6,900	6,900	6,900	0
<i>Fund Balance End of Year</i>	<u>\$750,867</u>	<u>\$8,311</u>	<u>\$509,958</u>	<u>\$501,647</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Permanent Improvement
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Contributions and Donations	\$0	\$0	\$150	\$150
Other	0	0	20,320	20,320
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>20,470</u>	<u>20,470</u>
Expenditures				
Current:				
Public Works				
Contract Services	0	600	0	600
Other	60,000	22,677	15,000	7,677
Capital Outlay	160,000	376,128	188,111	188,017
<i>Total Expenditures</i>	<u>220,000</u>	<u>399,405</u>	<u>203,111</u>	<u>196,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(220,000)	(399,405)	(182,641)	216,764
Other Financing Sources (Uses)				
Transfers In	220,000	220,000	120,000	(100,000)
<i>Net Change in Fund Balance</i>	0	(179,405)	(62,641)	116,764
Fund Balance Beginning of Year	280,340	280,340	280,340	0
Unexpended Prior Year Encumbrances	12,392	12,392	12,392	0
<i>Fund Balance End of Year</i>	<u>\$292,732</u>	<u>\$113,327</u>	<u>\$230,091</u>	<u>\$116,764</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Water Construction
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$0	\$0	\$86	\$86
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	86	86
Fund Balance Beginning of Year	<u>289,695</u>	<u>289,695</u>	<u>289,695</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$289,695</u></u>	<u><u>\$289,695</u></u>	<u><u>\$289,781</u></u>	<u><u>\$86</u></u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
HUD Housing/CDBG
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$130,400	\$720,400	\$560,723	(\$159,677)
Interest	300	300	21	(279)
Other	27,500	27,500	21,311	(6,189)
<i>Total Revenues</i>	<u>158,200</u>	<u>748,200</u>	<u>582,055</u>	<u>(166,145)</u>
Expenditures				
Current:				
Public Works				
Contract Services	130,400	946,429	943,606	2,823
Capital Outlay	50,000	50,000	0	50,000
<i>Total Expenditures</i>	<u>180,400</u>	<u>996,429</u>	<u>943,606</u>	<u>52,823</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(22,200)</u>	<u>(248,229)</u>	<u>(361,551)</u>	<u>(113,322)</u>
Other Financing Sources (Uses)				
Transfers In	220,000	220,000	220,000	0
Transfers Out	(3,100)	(65,110)	(62,010)	3,100
<i>Total Other Financing Sources (Uses)</i>	<u>216,900</u>	<u>154,890</u>	<u>157,990</u>	<u>3,100</u>
<i>Net Change in Fund Balance</i>	194,700	(93,339)	(203,561)	(110,222)
Fund Balance Beginning of Year	294,387	294,387	294,387	0
Unexpended Prior Year Encumbrances	865	865	865	0
<i>Fund Balance End of Year</i>	<u>\$489,952</u>	<u>\$201,913</u>	<u>\$91,691</u>	<u>(\$110,222)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Transportation Capital Grant
Budget Basis
For the Year Ended December 31, 2014*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$204,000	\$204,000	\$128,642	(\$75,358)
Other	0	0	14,884	14,884
<i>Total Revenues</i>	204,000	204,000	143,526	(60,474)
Expenditures				
Current:				
Human Services				
Capital Outlay	255,000	175,182	160,803	14,379
<i>Excess of Revenues Over (Under) Expenditures</i>	(51,000)	28,818	(17,277)	(46,095)
Other Financing Sources (Uses)				
Transfers In	51,000	51,000	7,000	(44,000)
<i>Net Change in Fund Balance</i>	0	79,818	(10,277)	(90,095)
Fund Balance Beginning of Year	24,657	24,657	24,657	0
<i>Fund Balance End of Year</i>	<u>\$24,657</u>	<u>\$104,475</u>	<u>\$14,380</u>	<u>(\$90,095)</u>

Geauga County, Ohio

*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual
Courthouse Donations
Budget Basis
For the Year Ended December 31, 2014*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
General Government				
Judicial				
Capital Outlay	<u>250,000</u>	<u>250,000</u>	<u>0</u>	<u>250,000</u>
<i>Net Change in Fund Balance</i>	(250,000)	(250,000)	0	250,000
Fund Balance Beginning of Year	<u>419,473</u>	<u>419,473</u>	<u>419,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$169,473</u></u>	<u><u>\$169,473</u></u>	<u><u>\$419,473</u></u>	<u><u>\$250,000</u></u>

Statistical Section

Statistical Section

This part of the Geauga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

Contents	Pages(s)
Financial Trends	S-2 – S-11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S-12 – S-29
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S-30 – S-39
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Economic and Demographic Information	S-40 – S-43
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S-44 – S-51
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Miscellaneous Information	S-52 – S-55
These schedules contain various data specific to the County that helps the reader understand additional aspects of the makeup and history of the activities of the County.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The County implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

Geauga County, Ohio

*Net Position by Component
Last Ten Years
(accrual basis of accounting)*

	2014	2013	2012	2011
Governmental Activities				
Net Investment in Capital Assets	\$174,325,023	\$171,164,092	\$165,254,485	\$165,455,274
Restricted for:				
Capital Projects	5,223,996	6,074,657	7,985,917	6,097,652
Debt Service	2,095,788	2,648,654	3,300,479	1,451,173
911 Program	105,481	114,252	162,400	0
Mental Health	3,787,124	3,544,212	3,371,140	2,996,580
Children's Services	2,257,573	2,790,005	2,729,957	3,197,832
Public Assistance	879,472	865,100	800,508	463,199
Developmental Disabilities	6,737,001	7,958,512	10,200,493	9,285,615
MRDD	0	0	0	0
Aging	2,273,086	2,288,029	2,101,516	1,872,995
Community Development Programs	3,722,742	3,579,751	3,891,484	3,342,345
Revolving Loan	0	0	0	0
Real Estate Assessment	1,583,925	1,710,941	1,632,269	1,488,654
Delinquent Tax	1,068,343	1,155,001	1,183,796	1,137,755
Motor Vehicle License	3,026,049	2,707,128	2,648,004	2,768,360
Other Purposes	3,236,660	3,247,598	2,969,067	2,843,836
Unrestricted	16,462,727	14,928,737	10,752,876	12,143,146
<i>Total Governmental Activities Net Position</i>	<u>226,784,990</u>	<u>224,776,669</u>	<u>218,984,391</u>	<u>214,544,416</u>
Business-Type Activities				
Net Investment in Capital Assets	22,395,863	21,916,489	21,677,955	20,561,770
Unrestricted	12,333,429	12,342,494	12,133,009	12,416,221
<i>Total Business-Type Activities Net Position</i>	<u>34,729,292</u>	<u>34,258,983</u>	<u>33,810,964</u>	<u>32,977,991</u>
Primary Government				
Net Investment in Capital Assets	196,720,886	193,080,581	186,932,440	186,017,044
Restricted	35,997,240	38,683,840	42,977,030	36,945,996
Unrestricted	28,796,156	27,271,231	22,885,885	24,559,367
<i>Total Primary Government Net Position</i>	<u>\$261,514,282</u>	<u>\$259,035,652</u>	<u>\$252,795,355</u>	<u>\$247,522,407</u>

2010	2009	2008	2007	2006	2005
\$157,038,178	\$153,951,551	\$151,545,480	\$149,708,384	\$143,520,704	\$137,923,002
8,474,720	8,092,959	8,091,604	8,254,037	7,992,996	6,035,499
1,258,399	1,681,961	1,023,581	1,600,288	645,356	896,308
0	0	303,379	253,087	244,315	319,589
3,382,876	3,380,247	4,625,550	5,062,573	5,106,147	4,658,091
3,048,101	2,320,476	2,243,095	1,794,302	1,477,530	1,199,639
393,651	244,068	43,377	228,127	174,944	225,520
7,365,166	7,199,881	0	0	0	0
0	0	6,971,361	4,823,118	4,965,105	3,224,662
954,767	970,393	952,468	861,177	754,051	579,215
3,766,324	4,059,209	0	0	0	0
0	0	3,581,687	3,464,363	3,519,229	3,650,717
1,288,529	1,218,910	1,107,363	707,577	808,063	933,432
1,061,306	959,766	847,645	728,074	978,307	517,456
3,096,202	2,797,099	3,633,407	4,385,728	4,370,379	4,248,544
3,617,893	4,286,373	3,742,639	3,457,569	3,472,924	3,469,519
10,241,479	10,139,703	11,807,844	11,064,105	11,101,021	10,344,229
204,987,591	201,302,596	200,520,480	196,392,509	189,131,071	178,225,422
21,588,719	18,468,129	18,506,480	16,649,338	16,299,185	9,268,828
11,618,716	10,516,115	10,572,995	10,717,462	10,421,514	11,475,864
33,207,435	28,984,244	29,079,475	27,366,800	26,720,699	20,744,692
178,626,897	172,419,680	170,051,960	166,357,722	159,819,889	147,191,830
37,707,934	37,211,342	37,167,156	35,620,020	34,509,346	29,958,191
21,860,195	20,655,818	22,380,839	21,781,567	21,522,535	21,820,093
\$238,195,026	\$230,286,840	\$229,599,955	\$223,759,309	\$215,851,770	\$198,970,114

Geauga County, Ohio

*Changes in Net Position
Last Ten Years
(accrual basis of accounting)*

	2014	2013	2012
Program Revenues			
Governmental Activities:			
Charges for Services:			
General Government:			
Legislative and Executive	\$3,596,964	\$3,880,897	\$4,130,123
Judicial	1,413,209	1,351,983	1,395,563
Public Safety	1,865,927	2,328,871	2,397,994
Public Works	797	621,331	470,872
Health	202,592	164,019	145,162
Human Services	2,554,433	2,080,889	2,236,111
Operating Grants and Contributions	24,691,125	26,369,927	26,301,741
Capital Grants and Contributions	2,787,889	3,568,171	3,066,847
<i>Total Governmental Activities Program Revenues</i>	<u>37,112,936</u>	<u>40,366,088</u>	<u>40,144,413</u>
Business-Type Activities:			
Charges for Services			
Water Resources	5,899,702	6,490,737	6,430,005
Water District	1,080,732	975,370	1,077,227
Storm Water	2,768	7,850	13,127
Operating Grants and Contributions	0	0	0
Capital Grants and Contributions	154,320	150,362	400,000
<i>Total Business-Type Activities Program Revenues</i>	<u>7,137,522</u>	<u>7,624,319</u>	<u>7,920,359</u>
<i>Total Primary Government Program Revenues</i>	<u>44,250,458</u>	<u>47,990,407</u>	<u>48,064,772</u>
Expenses			
Governmental Activities:			
General Government:			
Legislative and Executive	12,835,938	11,617,876	11,386,829
Judicial	5,032,235	4,610,236	4,303,762
Public Safety	13,595,402	12,780,841	12,331,240
Public Works	10,997,072	9,906,953	11,785,901
Health	4,514,859	7,158,971	7,605,277
Human Services	33,206,034	32,634,427	31,342,171
Economic Development and Assistance	0	189,581	36,854
Interest and Fiscal Charges	79,091	111,374	129,438
<i>Total Governmental Activities Expenses</i>	<u>80,260,631</u>	<u>79,010,259</u>	<u>78,921,472</u>
Business-Type Activities:			
Water Resources	6,633,986	6,551,434	6,129,654
Water District	958,026	903,724	1,157,042
Storm Water	12,682	12,563	13,083
<i>Total Business-Type Activities Expenses</i>	<u>7,604,694</u>	<u>7,467,721</u>	<u>7,299,779</u>
<i>Total Primary Government Expenses</i>	<u>\$87,865,325</u>	<u>\$86,477,980</u>	<u>\$86,221,251</u>

2011	2010	2009	2008	2007	2006	2005
\$3,630,260	\$3,348,181	\$3,343,364	\$4,346,674	\$3,774,397	\$4,038,824	\$3,770,666
1,145,378	1,023,480	828,782	865,389	980,045	829,666	826,455
1,803,042	1,632,396	1,796,142	2,157,931	2,667,837	1,061,732	721,582
113,010	444,525	269,347	199,574	332,690	337,465	337,771
137,238	153,481	148,010	153,620	142,257	145,813	158,279
1,543,932	1,702,001	1,448,505	1,406,264	1,260,274	1,195,132	1,289,237
28,511,453	28,981,728	29,606,158	29,389,862	31,294,255	29,801,906	25,693,478
2,142,773	6,828,593	3,685,904	1,670,137	1,652,295	2,872,800	4,813,140
<u>39,027,086</u>	<u>44,114,385</u>	<u>41,126,212</u>	<u>40,189,451</u>	<u>42,104,050</u>	<u>40,283,338</u>	<u>37,610,608</u>
5,948,084	6,568,131	5,889,682	5,419,064	4,496,702	4,382,480	4,129,892
876,260	825,810	771,101	637,857	1,105,098	519,912	532,586
5,160	8,748	2,645	7,200	1,600	4,400	0
0	0	0	0	1,193,010	1,166,295	145,620
204,919	3,132,487	825,998	1,548,025	815,298	288,400	410,700
<u>7,034,423</u>	<u>10,535,176</u>	<u>7,489,426</u>	<u>7,612,146</u>	<u>7,611,708</u>	<u>6,361,487</u>	<u>5,218,798</u>
<u>46,061,509</u>	<u>54,649,561</u>	<u>48,615,638</u>	<u>47,801,597</u>	<u>49,715,758</u>	<u>46,644,825</u>	<u>42,829,406</u>
8,794,782	12,498,283	11,721,086	10,824,246	14,348,531	11,055,726	10,990,289
4,152,186	4,145,917	4,260,063	4,267,814	3,710,704	3,544,193	3,492,722
11,829,178	13,029,583	14,017,371	13,047,274	13,750,068	12,748,232	10,452,022
7,512,922	15,540,378	12,068,412	12,860,130	5,937,919	7,643,031	5,763,430
8,899,604	9,220,565	9,051,788	8,518,081	7,548,462	7,236,509	6,735,572
29,768,718	28,498,808	30,374,500	29,427,102	31,008,766	29,679,317	27,625,810
962,187	299,691	0	312,378	2,096,997	299,248	80,926
151,257	197,380	250,161	399,272	634,808	772,980	531,441
<u>72,070,834</u>	<u>83,430,605</u>	<u>81,743,381</u>	<u>79,656,297</u>	<u>79,036,255</u>	<u>72,979,236</u>	<u>65,672,212</u>
6,342,760	6,169,533	7,121,900	5,251,206	7,766,520	10,628,844	12,253,739
1,042,162	418,530	869,365	1,551,043	844,059	821,912	748,915
13,265	13,652	12,755	11,083	11,683	28,514	37,267
<u>7,398,187</u>	<u>6,601,715</u>	<u>8,004,020</u>	<u>6,813,332</u>	<u>8,622,262</u>	<u>11,479,270</u>	<u>13,039,921</u>
<u>\$79,469,021</u>	<u>\$90,032,320</u>	<u>\$89,747,401</u>	<u>\$86,469,629</u>	<u>\$87,658,517</u>	<u>\$84,458,506</u>	<u>\$78,712,133</u>

(continued)

Geauga County, Ohio

Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2014	2013	2012
Net (Expense)/Revenue			
Governmental Activities	(\$43,147,695)	(\$38,644,171)	(\$38,777,059)
Business-Type Activities	(467,172)	156,598	620,580
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(43,614,867)</u>	<u>(38,487,573)</u>	<u>(38,156,479)</u>
General Revenues and Other Changes in Net Position			
Governmental Activities:			
Property Taxes Levied for:			
General Purposes	7,668,912	7,712,864	7,459,658
Debt Service	0	0	0
Aging	2,589,526	2,581,531	2,553,638
Children's Services Board	1,812,654	1,807,074	1,787,549
Mental Health	3,101,181	3,088,179	3,064,370
Developmental Disabilities	8,081,701	8,018,438	8,907,650
Capital Projects	2,791,203	2,760,959	2,706,108
Sales Taxes Levied for:			
General Purposes	13,965,061	12,184,734	11,303,113
911 Program	675,592	600,000	600,000
Grants and Entitlements not Restricted to Specific Programs	2,862,479	2,814,012	2,334,978
Interest	385,041	247,428	541,482
Other	2,010,985	2,638,078	2,005,060
Transfers	(788,319)	(16,848)	(46,572)
<i>Total Governmental Activities</i>	<u>45,156,016</u>	<u>44,436,449</u>	<u>43,217,034</u>
Business-Type Activities:			
Interest	945	1,247	2,090
Other	148,217	273,326	163,731
Transfers	788,319	16,848	46,572
<i>Total Business-Type Activities</i>	<u>937,481</u>	<u>291,421</u>	<u>212,393</u>
<i>Total Primary Government</i>	<u>46,093,497</u>	<u>44,727,870</u>	<u>43,429,427</u>
Change in Net Position			
Governmental Activities	2,008,321	5,792,278	4,439,975
Business-Type Activities	470,309	448,019	832,973
Total Primary Government Change in Net Position	<u>\$2,478,630</u>	<u>\$6,240,297</u>	<u>\$5,272,948</u>

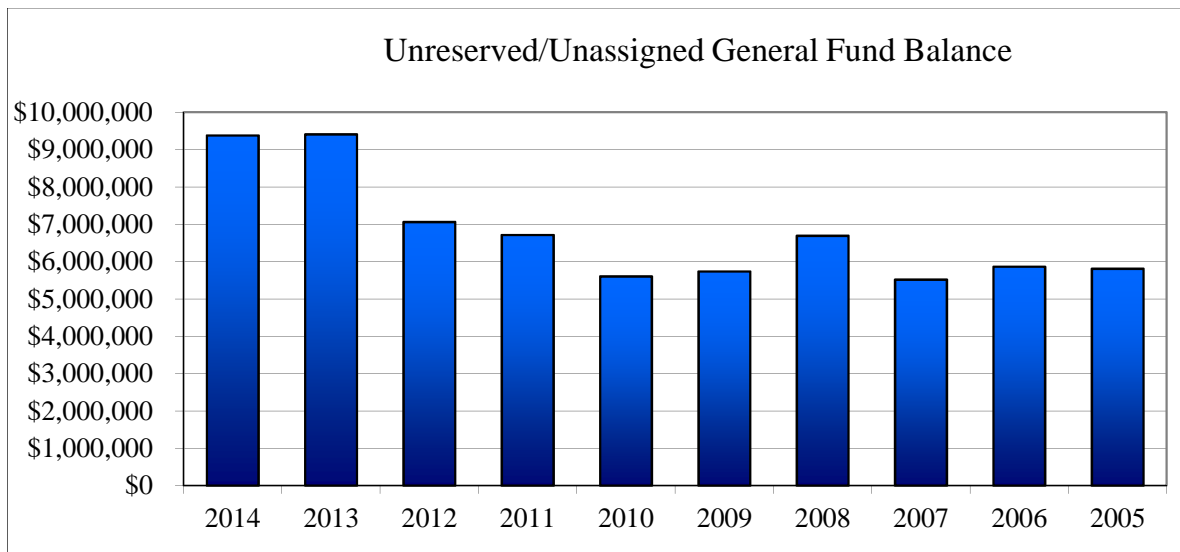
2011	2010	2009	2008	2007	2006	2005
(\$33,043,748)	(\$39,316,220)	(\$40,617,169)	(\$39,466,846)	(\$36,932,205)	(\$32,695,898)	(\$28,061,604)
(363,764)	3,933,461	(514,594)	798,814	(1,010,554)	(5,117,783)	(7,821,123)
(33,407,512)	(35,382,759)	(41,131,763)	(38,668,032)	(37,942,759)	(37,813,681)	(35,882,727)
7,670,224	7,617,985	6,061,497	6,486,228	6,872,673	6,976,765	7,416,017
0	0	696,703	0	0	0	53,596
2,667,375	1,744,757	1,673,020	1,698,875	1,748,789	1,758,560	1,808,812
1,682,611	1,684,036	1,643,408	1,736,616	1,746,110	1,725,057	1,725,899
3,200,876	3,223,733	2,642,012	2,428,743	2,529,413	2,540,732	2,587,206
7,923,814	7,939,051	7,741,921	7,814,121	7,970,794	8,175,303	8,101,028
2,713,547	2,721,818	3,610,918	4,056,949	4,342,903	4,315,359	3,415,096
10,774,951	10,726,010	10,281,729	11,216,612	11,782,850	11,129,126	10,720,008
643,000	579,471	275,000	0	0	0	0
2,441,196	2,961,133	3,117,802	2,660,488	1,691,551	1,693,192	3,196,774
690,450	937,259	1,623,470	3,014,789	2,276,676	3,383,183	1,199,245
2,237,595	2,953,712	2,274,530	2,554,322	3,129,580	2,315,572	3,228,701
(45,066)	(87,750)	(242,725)	(72,926)	(55,536)	(411,302)	(50,480)
42,600,573	43,001,215	41,399,285	43,594,817	44,035,803	43,601,547	43,401,902
1,776	2,364	11,708	79,600	168,413	136,092	46,115
87,478	199,616	164,930	761,335	988,216	1,465,222	2,651,683
45,066	87,750	242,725	72,926	55,536	411,302	50,480
134,320	289,730	419,363	913,861	1,212,165	2,012,616	2,748,278
42,734,893	43,290,945	41,818,648	44,508,678	45,247,968	45,614,163	46,150,180
9,556,825	3,684,995	782,116	4,127,971	7,103,598	10,905,649	15,340,298
(229,444)	4,223,191	(95,231)	1,712,675	201,611	(3,105,167)	(5,072,845)
\$9,327,381	\$7,908,186	\$686,885	\$5,840,646	\$7,305,209	\$7,800,482	\$10,267,453

Geauga County, Ohio

*Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)*

	2014	2013	2012	2011
General Fund				
Nonspendable	\$465,998	\$505,517	\$446,411	\$341,884
Committed	484,435	498,934	457,745	246,758
Assigned	411,335	393,826	359,766	314,745
Unassigned	9,378,863	9,408,680	7,058,015	6,712,770
Reserved	0	0	0	0
Unreserved	0	0	0	0
<i>Total General Fund</i>	10,740,631	10,806,957	8,321,937	7,616,157
All Other Governmental Funds				
Nonspendable	106,443	103,582	92,013	148,804
Restricted	27,589,496	29,629,054	33,151,584	30,572,585
Committed	2,750,831	1,998,137	620,756	957,253
Unassigned (Deficit)	(2,722,778)	(2,981,752)	(2,529,204)	(513,361)
Reserved	0	0	0	0
Unreserved, Undesigned, Reported in:				
Special Revenue funds	0	0	0	0
Debt Service fund	0	0	0	0
Capital Projects funds	0	0	0	0
<i>Total All Other Governmental Funds</i>	27,723,992	28,749,021	31,335,149	31,165,281
<i>Total Governmental Funds</i>	\$38,464,623	\$39,555,978	\$39,657,086	\$38,781,438

Note: The County implemented GASB 54 in 2011.

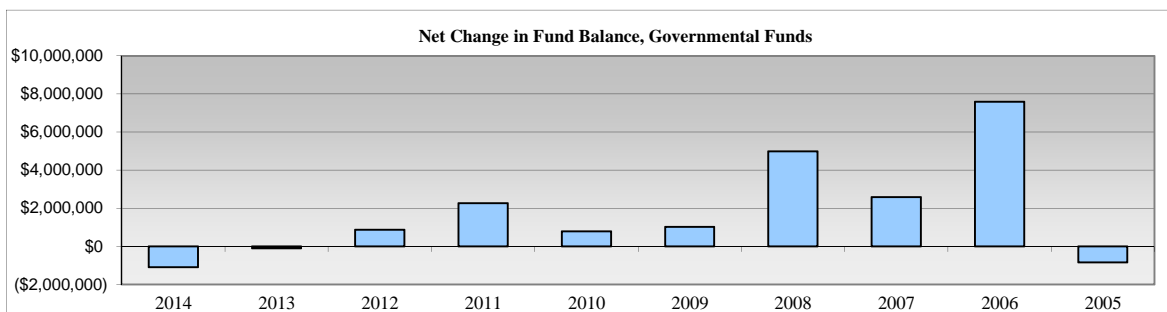


2010	2009	2008	2007	2006	2005
\$349,457	\$0	\$0	\$0	\$0	\$0
235,350	0	0	0	0	0
708,884	0	0	0	0	0
5,602,717	0	0	0	0	0
0	567,242	649,210	679,522	382,028	363,874
0	5,735,436	6,689,561	5,513,794	5,861,568	5,806,133
<u>6,896,408</u>	<u>6,302,678</u>	<u>7,338,771</u>	<u>6,193,316</u>	<u>6,243,596</u>	<u>6,170,007</u>
178,434	0	0	0	0	0
26,410,078	0	0	0	0	0
3,026,340	0	0	0	0	0
0	0	0	0	0	0
0	5,649,910	7,474,997	7,224,117	4,905,600	5,639,993
0	19,164,322	18,866,739	16,337,114	16,726,894	13,348,553
0	2,145,479	1,396,428	2,055,172	1,214,584	1,049,065
0	2,454,769	(378,381)	(2,108,394)	(1,981,876)	(6,699,612)
<u>29,614,852</u>	<u>29,414,480</u>	<u>27,359,783</u>	<u>23,508,009</u>	<u>20,865,202</u>	<u>13,337,999</u>
<u>\$36,511,260</u>	<u>\$35,717,158</u>	<u>\$34,698,554</u>	<u>\$29,701,325</u>	<u>\$27,108,798</u>	<u>\$19,508,006</u>

Geauga County, Ohio

Changes in Fund Balances, Governmental Funds Last Ten Years (Modified Accrual Basis of Accounting)

	2014	2013	2012	2011
Revenues				
Property Taxes	\$26,066,927	\$25,970,983	\$26,679,474	\$25,804,326
Sales Tax	14,189,574	12,492,364	11,706,845	11,187,156
Permissive Motor Vehicle License Tax	600,082	414,530	442,038	449,301
Charges for Services	8,663,787	9,076,831	9,474,198	7,543,608
Licenses and Permits	295,920	349,529	222,252	188,942
Fines and Forfeitures	450,322	444,496	503,450	430,672
Intergovernmental	29,010,995	30,742,027	30,431,035	33,871,780
Special Assessments	340,680	361,755	374,689	382,403
Interest	385,041	247,428	541,482	690,450
Rentals	223,260	194,250	201,826	209,217
Contributions/Donations	272,882	513,715	269,713	236,850
Other	2,010,985	2,807,335	2,005,060	2,237,595
Total Revenues	82,510,455	83,615,243	82,852,062	83,232,300
Expenditures				
General Government:				
Legislative and Executive	11,878,254	10,683,651	10,530,717	10,503,362
Judicial	4,986,444	4,453,567	4,197,526	4,015,061
Public Safety	13,297,503	12,257,195	12,254,606	11,778,850
Public Works	6,141,683	7,121,179	6,352,899	6,354,081
Health	6,453,502	7,285,762	7,562,603	8,888,432
Human Services	32,424,319	32,030,525	30,499,329	29,375,321
Economic Development and Assistance	0	189,581	36,854	962,187
Capital Outlay	7,954,087	9,115,468	10,480,559	8,493,712
Debt Service				
Principal Retirement	314,356	458,614	431,945	409,255
Principal Retirement Current Refunding	0	0	0	0
Interest and Fiscal Charges	80,588	113,538	131,507	153,255
Total Expenditures	83,530,736	83,709,080	82,478,545	80,933,516
Excess of Revenues Over (Under) Expenditures	(1,020,281)	(93,837)	373,517	2,298,784
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	499,429	0
OPWC Loans Issued	0	0	0	0
Inception of Capital Lease	7,245	9,577	49,274	16,460
General Obligation Bonds Issued	0	0	0	0
General Obligation Notes Issued	0	0	0	0
Payment on Refunding Notes	0	0	0	0
Transfers In	6,418,485	7,084,046	4,689,620	3,756,134
Transfers Out	(6,496,804)	(7,100,894)	(4,736,192)	(3,801,200)
Total Other Financing Sources (Uses)	(71,074)	(7,271)	502,131	(28,606)
Net Change in Fund Balances	(\$1,091,355)	(\$101,108)	\$875,648	\$2,270,178
Debt Service as a Percentage of Noncapital Expenditures	0.50%	0.75%	0.74%	0.82%



Source: Geauga County Auditor

2010	2009	2008	2007	2006	2005
\$24,622,759	\$23,957,698	\$24,273,596	\$25,223,025	\$25,491,856	\$25,123,365
11,054,675	10,693,407	11,521,245	11,523,437	10,910,061	10,596,652
880,930	438,928	462,913	502,981	502,844	501,469
7,101,534	6,831,064	8,472,404	8,406,538	6,930,138	6,439,840
218,834	224,456	262,769	170,405	173,068	189,958
430,222	400,119	289,680	313,249	291,080	305,296
38,082,770	35,724,239	32,667,216	34,512,322	34,816,327	33,453,449
601,682	417,740	286,255	413,672	402,106	369,631
937,259	1,623,470	3,033,776	2,276,676	3,383,183	1,199,245
240,413	262,365	104,021	134,805	97,254	90,391
270,553	211,292	610,157	88,092	36,930	222,308
2,953,712	2,274,530	2,554,322	3,050,102	2,315,572	1,759,610
87,395,343	83,059,308	84,538,354	86,615,304	85,350,419	80,251,214
11,267,955	10,866,427	10,438,534	12,330,274	10,470,671	8,705,411
3,998,110	4,141,300	3,699,845	3,665,449	3,523,800	3,481,964
12,767,034	12,574,469	12,313,450	12,605,108	12,079,196	10,357,850
7,431,673	6,462,564	6,681,248	6,687,762	5,960,516	6,702,320
9,191,408	8,959,513	8,474,926	7,497,217	7,181,743	6,694,425
29,087,840	29,570,964	28,883,636	30,337,740	29,140,316	26,861,300
299,691	0	312,378	1,521,997	299,248	80,926
11,685,708	9,061,860	8,147,104	8,046,473	7,300,073	16,980,968
581,322	557,164	327,001	528,024	482,741	449,694
0	20,000	90,000	110,000	200,000	0
204,500	256,888	400,077	637,197	756,474	534,440
86,515,241	82,471,149	79,768,199	83,967,241	77,394,778	80,849,298
880,102	588,159	4,770,155	2,648,063	7,955,641	(598,084)
0	0	0	0	0	0
0	0	300,000	0	0	0
0	23,170	0	0	56,453	0
0	650,000	0	0	0	0
0	180,000	200,000	290,000	400,000	600,000
0	(180,000)	(200,000)	(290,000)	(400,000)	(800,000)
5,810,870	4,576,992	6,499,619	7,061,763	10,827,584	8,033,478
(5,896,870)	(4,819,717)	(6,572,545)	(7,117,299)	(11,238,886)	(8,083,958)
(86,000)	430,445	227,074	(55,536)	(354,849)	(250,480)
\$794,102	\$1,018,604	\$4,997,229	\$2,592,527	\$7,600,792	(\$848,564)
0.97%	1.08%	1.09%	1.68%	2.05%	1.54%

Geauga County, Ohio

Assessed and Estimated Actual Value of Taxable Property Last Ten Years

Year	Real Property			Tangible Personal Property			
	Assessed Value		Estimated Actual Value (1)	General Business		Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2014	\$2,587,968,450	\$334,093,980	\$8,348,749,800	\$0	\$0	\$81,550,480	\$92,671,000
2013	2,578,288,810	336,452,520	8,327,832,371	0	0	74,215,370	84,335,648
2012	2,575,693,510	339,042,100	8,327,816,029	0	0	68,095,110	77,380,807
2011	2,682,868,720	345,071,580	8,651,258,000	0	0	65,637,020	74,587,523
2010	2,682,149,530	322,582,180	8,584,947,743	0	0	64,208,980	72,964,750
2009	2,666,416,570	324,889,480	8,546,588,714	0	0	59,294,730	67,380,375
2008	2,630,914,310	321,041,970	8,434,160,800	49,479,060	791,664,960	56,379,620	64,067,750
2007	2,585,651,110	307,841,430	8,267,121,543	92,736,550	741,892,400	72,482,840	82,366,864
2006	2,540,106,600	305,797,400	8,131,154,286	167,598,120	893,856,640	71,892,690	81,696,239
2005	2,241,432,560	262,730,240	7,154,750,857	153,857,100	820,571,200	76,114,040	86,493,227

- (1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of a true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010)

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

- (2) Information prior to 2006 is not available.

Source: Geauga County Auditor

Totals		Direct Tax Rate					Total Direct Tax Rate	Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)	Ratio	Real Property		Tangible Personal Property			
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU			
\$3,003,612,910	\$8,441,420,800	36%	\$9.484310	\$9.980294	\$11.200000	\$30.664604	\$9.633070	
2,988,956,700	8,412,168,019	36	9.475980	9.872880	11.200000	30.548860	9.563460	
2,982,830,720	8,405,196,835	35	9.464730	9.772260	11.200000	30.436990	9.539300	
3,093,577,320	8,725,845,523	35	9.209040	9.658890	11.200000	30.067930	9.301460	
3,068,940,690	8,657,912,493	35	8.812560	9.337310	11.200000	29.349870	8.917660	
3,050,600,780	8,613,969,089	35	8.576157	8.965732	11.200000	28.741889	8.668670	
3,057,814,960	9,289,893,510	33	8.529426	8.879950	11.200000	28.609376	8.656340	
3,058,711,930	9,091,380,807	34	8.541533	8.888770	11.200000	28.630303	8.220080	
3,085,394,810	9,106,707,165	34	8.553231	8.825411	11.200000	28.578642	8.285650	
2,734,133,940	8,061,815,284	34	N/A	N/A	N/A	N/A	N/A	

Geauga County, Ohio

*Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Nine Years (1)*

	2014	2013	2012
Unvoted Millage			
Operating	\$2.500000	\$2.500000	\$2.500000
Bond Retirement	0.000000	0.000000	0.000000
<i>Total Unvoted Millage</i>	<u>2.500000</u>	<u>2.500000</u>	<u>2.500000</u>
Voted Millage - by levy			
1986 Road Improvement - 5 years			
Residential/Agricultural Real	0.988930	0.986912	0.984190
Commercial/Industrial and Public Utility Real	1.330920	1.299710	1.270470
General Business and Public Utility Personal	2.500000	2.500000	2.500000
2004 Children's Services - 7 years			
Residential/Agricultural Real	0.700000	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000
2004 Developmental Disabilities - 5 years			
Residential/Agricultural Real	3.095380	3.089064	3.080540
Commercial/Industrial and Public Utility Real	3.249374	3.173174	3.101788
General Business and Public Utility Personal	3.300000	3.300000	3.300000
2008 Mental Health - 5 years			
Residential/Agricultural Real	0.500000	0.500000	0.500000
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000
2009 Mental Health - 5 years			
Residential/Agricultural Real	0.700000	0.700000	0.700000
Commercial/Industrial and Public Utility Real	0.700000	0.700000	0.700000
General Business and Public Utility Personal	0.700000	0.700000	0.700000
2010 Senior Citizens - 5 years			
Residential/Agricultural Real	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000
General Business and Public Utility Personal	<u>1.000000</u>	<u>1.000000</u>	<u>1.000000</u>
Total Voted Millage by type of Property			
Residential/Agricultural Real	6.984310	6.975976	6.964730
Commercial/Industrial and Public Utility Real	7.480294	7.372884	7.272258
General Business and Public Utility Personal	<u>8.700000</u>	<u>8.700000</u>	<u>8.700000</u>
Total Millage by type of Property			
Residential/Agricultural Real	\$9.484310	\$9.475976	\$9.464730
Commercial/Industrial and Public Utility Real	9.980294	9.872884	9.772258
General Business and Public Utility Personal	<u>11.200000</u>	<u>11.200000</u>	<u>11.200000</u>

2011	2010	2009	2008	2007	2006
\$2.500000	\$2.500000	\$2.000000	\$2.000000	\$2.000000	\$2.000000
0.000000	0.000000	0.500000	0.500000	0.500000	0.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.940565	0.937670	0.935652	0.937240	0.939122	0.940940
1.252455	1.243492	1.206935	1.201252	1.202912	1.190982
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.624483	0.622562	0.621223	0.622277	0.623527	0.624734
0.648625	0.643983	0.625051	0.622108	0.622969	0.616791
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
2.943992	2.934937	2.928624	2.933594	2.939484	2.945177
3.057806	3.035924	2.946672	2.932799	2.936854	2.907729
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
0.500000	0.500000	0.499152	0.442947	0.443837	0.444696
0.500000	0.500000	0.500000	0.442306	0.442918	0.438525
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700000	0.700000	0.475456	0.476263	0.477219	0.478143
0.700000	0.700000	0.494155	0.491829	0.492508	0.487624
0.700000	0.700000	0.700000	0.700000	0.700000	0.700000
1.000000	0.617388	0.616050	0.617105	0.618344	0.619541
1.000000	0.713907	0.692919	0.689656	0.690609	0.683760
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
6.709040	6.312557	6.076157	6.029426	6.041533	6.053231
7.158886	6.837306	6.465732	6.379950	6.388770	6.325411
8.700000	8.700000	8.700000	8.700000	8.700000	8.700000
\$9.209040	\$8.812557	\$8.576157	\$8.529426	\$8.541533	\$8.553231
9.658886	9.337306	8.965732	8.879950	8.888770	8.825411
11.200000	11.200000	11.200000	11.200000	11.200000	11.200000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Nine Years (1)

	2014	2013	2012
Overlapping Rates by Taxing District			
City			
Chardon City			
Residential/Agricultural Real	\$8.503876	\$8.496392	\$7.488404
Commercial/Industrial and Public Utility Real	9.199644	9.135812	8.010292
General Business and Public Utility Personal	12.000000	12.000000	11.000000
Villages			
Aquilla Village			
Residential/Agricultural Real	5.105476	5.068516	3.637584
Commercial/Industrial and Public Utility Real	9.263660	9.263660	5.500000
General Business and Public Utility Personal	9.500000	9.500000	5.500000
Burton Village			
Residential/Agricultural Real	8.215734	8.196890	8.191413
Commercial/Industrial and Public Utility Real	9.111888	9.070939	9.034751
General Business and Public Utility Personal	9.750000	9.750000	9.750000
Hunting Valley Village			
Residential/Agricultural Real	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000
Middlefield Village			
Residential/Agricultural Real	3.625015	3.752453	3.483288
Commercial/Industrial and Public Utility Real	4.221937	4.376256	3.972540
General Business and Public Utility Personal	5.220000	5.430000	5.000000
South Russell Village			
Residential/Agricultural Real	7.412374	7.406428	7.392542
Commercial/Industrial and Public Utility Real	8.180120	8.180120	8.180120
General Business and Public Utility Personal	11.950000	11.950000	11.950000
Townships			
Auburn Township			
Residential/Agricultural Real	9.429204	9.427259	9.423762
Commercial/Industrial and Public Utility Real	9.362499	9.352500	9.346241
General Business and Public Utility Personal	9.500000	9.500000	9.500000
Bainbridge Township			
Residential/Agricultural Real	16.371172	16.351959	16.351687
Commercial/Industrial and Public Utility Real	18.549094	18.402897	18.045371
General Business and Public Utility Personal	25.600000	25.600000	25.600000
Burton Township			
Residential/Agricultural Real	5.992107	5.987461	5.256144
Commercial/Industrial and Public Utility Real	6.336687	6.310397	5.504342
General Business and Public Utility Personal	7.250000	7.250000	6.350000

2011	2010	2009	2008	2007	2006
\$7.319916	\$7.313972	\$7.301112	\$7.345908	\$7.353408	\$7.351416
8.051156	7.999780	7.987048	7.964108	7.977632	7.880060
11.000000	11.000000	11.000000	11.000000	11.000000	11.000000
3.606336	3.589452	3.952796	5.304632	5.312764	5.307112
5.500000	5.500000	3.735260	9.663660	9.663660	9.663660
5.500000	5.500000	5.500000	9.900000	9.900000	9.900000
8.123088	8.117402	8.117230	8.132578	8.130234	8.125175
9.317182	9.317182	9.317182	9.340705	9.344090	9.122028
9.750000	9.750000	9.750000	9.750000	9.750000	9.750000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
3.466068	3.753309	3.753050	3.964562	3.967729	3.986644
3.958916	4.536816	4.411336	4.658617	4.659251	4.665246
5.000000	6.500000	6.500000	6.850000	6.850000	6.850000
7.351263	7.342843	7.334831	7.332940	7.333174	7.333837
8.104016	8.083554	8.085322	7.877041	7.595514	7.595514
11.950000	11.950000	11.950000	11.950000	11.950000	11.950000
9.380295	7.716086	7.705428	7.025064	7.078057	6.750730
9.345814	7.960169	7.938553	7.394219	7.385100	6.972101
9.500000	11.170000	11.170000	11.170000	11.170000	11.170000
14.162120	14.106599	14.079398	14.147061	12.939277	12.938006
15.187951	15.133074	14.532938	14.579953	13.512704	13.383472
23.750000	23.750000	23.750000	23.750000	22.500000	22.500000
5.938899	5.931612	5.928863	5.935098	5.939787	5.944848
6.313082	6.310660	6.309858	6.309858	6.307048	6.307247
7.250000	7.250000	7.250000	7.250000	7.250000	7.250000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Nine Years (1)

	2014	2013	2012
Townships (continued)			
Chardon Township			
Residential/Agricultural Real	\$7.132100	\$7.129530	\$7.124306
Commercial/Industrial and Public Utility Real	6.601560	6.603088	6.600385
General Business and Public Utility Personal	7.200000	7.200000	7.200000
Chester Township			
Residential/Agricultural Real	12.045577	12.030604	12.000124
Commercial/Industrial and Public Utility Real	12.533538	12.453882	12.385827
General Business and Public Utility Personal	17.970000	17.970000	17.970000
Claridon Township			
Residential/Agricultural Real	7.570351	7.560475	6.504034
Commercial/Industrial and Public Utility Real	7.309555	7.306075	6.276289
General Business and Public Utility Personal	9.150000	9.150000	9.400000
Hambden Township			
Residential/Agricultural Real	9.747942	9.751168	9.745582
Commercial/Industrial and Public Utility Real	8.835880	8.528726	8.534457
General Business and Public Utility Personal	10.350000	10.350000	10.350000
Huntsburg Township			
Residential/Agricultural Real	8.688250	8.681251	8.676554
Commercial/Industrial and Public Utility Real	7.879609	7.888946	7.884235
General Business and Public Utility Personal	9.000000	9.000000	9.000000
Middlefield Township			
Residential/Agricultural Real	5.137441	5.133583	4.925851
Commercial/Industrial and Public Utility Real	5.452810	5.452810	5.202447
General Business and Public Utility Personal	6.620000	6.620000	6.300000
Montville Township			
Residential/Agricultural Real	7.851422	7.844975	7.826944
Commercial/Industrial and Public Utility Real	7.408124	7.408124	7.408124
General Business and Public Utility Personal	10.400000	10.400000	10.400000
Munson Township			
Residential/Agricultural Real	9.691107	9.688711	9.251027
Commercial/Industrial and Public Utility Real	10.689552	9.999259	9.662746
General Business and Public Utility Personal	12.250000	12.250000	12.250000
Newbury Township			
Residential/Agricultural Real	7.869148	7.867044	7.651195
Commercial/Industrial and Public Utility Real	7.705998	7.694881	7.257842
General Business and Public Utility Personal	7.900000	7.900000	7.900000
Parkman Township			
Residential/Agricultural Real	7.063476	7.059925	7.049932
Commercial/Industrial and Public Utility Real	8.100656	8.100656	8.097424
General Business and Public Utility Personal	8.800000	8.800000	8.800000

2011	2010	2009	2008	2007	2006
\$7.020688	\$7.016052	\$6.032950	\$6.328882	\$6.327838	\$6.330770
6.846200	6.970446	6.240892	6.240880	6.240880	6.240880
7.200000	7.200000	6.700000	6.700000	6.700000	6.700000
11.516321	11.490097	11.880375	11.861174	11.844953	11.836322
12.403964	12.283196	12.344568	12.257437	12.146331	11.992541
17.970000	17.970000	18.600000	18.600000	18.600000	18.600000
6.522189	6.517078	6.515312	6.524493	6.534830	6.537701
6.288572	6.228401	6.287374	6.287374	6.287374	6.291360
9.400000	9.400000	9.400000	9.400000	9.400000	9.400000
9.184185	8.468168	8.068838	8.079529	7.787339	7.129672
9.270468	8.652988	8.247661	8.247661	7.930817	7.353698
10.350000	10.800000	10.800000	10.800000	11.400000	11.800000
8.553119	8.539277	8.528871	8.532457	5.541877	5.551261
8.703187	8.703187	8.702941	8.704085	5.704085	5.704085
9.000000	9.000000	9.000000	9.000000	6.000000	6.000000
4.904915	4.900980	4.896889	5.096994	5.095777	5.098639
5.404940	5.434770	5.403771	5.619793	5.615171	5.608340
6.300000	6.300000	6.300000	6.620000	6.620000	6.620000
7.815281	7.114430	7.317605	7.326440	7.331709	7.339176
7.946943	7.946857	7.481651	7.481651	7.481651	7.480810
10.400000	10.400000	10.700000	10.700000	10.700000	10.700000
8.866716	8.848747	8.821441	8.531022	7.779038	7.817793
9.571588	9.570607	9.474916	9.016195	8.249036	8.249395
12.250000	12.250000	12.250000	12.250000	11.500000	11.500000
7.399502	7.390908	6.116510	6.112412	6.126287	6.131406
7.569241	7.536012	6.455527	6.456541	6.457602	6.418864
7.900000	7.900000	8.700000	8.700000	8.700000	8.700000
6.955738	6.959332	6.957182	5.469605	5.469687	5.484303
7.931128	7.931128	7.622876	6.127881	6.121081	6.121081
8.800000	8.800000	8.800000	7.300000	7.300000	7.300000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Nine Years (1)

	2014	2013	2012
Townships (continued)			
Russell Township			
Residential/Agricultural Real	\$17.451353	\$15.163870	\$15.130050
Commercial/Industrial and Public Utility Real	20.189949	18.219759	18.188828
General Business and Public Utility Personal	23.950000	22.850000	22.850000
Thompson Township			
Residential/Agricultural Real	10.285194	10.269897	9.653227
Commercial/Industrial and Public Utility Real	10.323303	10.323303	10.379241
General Business and Public Utility Personal	12.500000	12.500000	12.500000
Troy Township			
Residential/Agricultural Real	8.337569	8.336343	8.317212
Commercial/Industrial and Public Utility Real	7.239502	7.239502	7.239178
General Business and Public Utility Personal	11.000000	11.000000	11.000000
Special Districts			
Park District			
Residential/Agricultural Real	2.118452	2.309066	2.302694
Commercial/Industrial and Public Utility Real	2.298753	2.673147	2.613009
General Business and Public Utility Personal	2.700000	3.700000	3.700000
Health District			
Residential/Agricultural Real	0.200000	0.200000	0.200000
Commercial/Industrial and Public Utility Real	0.200000	0.200000	0.200000
General Business and Public Utility Personal	0.200000	0.200000	0.200000
Geauga County Library District			
Residential/Agricultural Real	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000
Burton Public Library District			
Residential/Agricultural Real	1.200000	1.200000	1.200000
Commercial/Industrial and Public Utility Real	1.176218	1.170956	1.169313
General Business and Public Utility Personal	1.200000	1.200000	1.200000
West Geauga Recreation District			
Residential/Agricultural Real	0.098639	0.098402	0.098011
Commercial/Industrial and Public Utility Real	0.118338	0.117395	0.116598
General Business and Public Utility Personal	0.200000	0.200000	0.200000
East Geauga Fire District			
Residential/Agricultural Real	1.590254	1.585329	1.578194
Commercial/Industrial and Public Utility Real	2.222418	2.193783	2.117116
General Business and Public Utility Personal	2.800000	2.800000	2.800000
Joint Vocational Schools			
Auburn Joint Vocational School District			
Residential/Agricultural Real	1.500000	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000

2011	2010	2009	2008	2007	2006
\$14.608385	\$13.875555	\$12.988615	\$11.582750	\$11.579296	\$11.560900
17.668029	16.741090	15.921141	15.171141	15.290090	14.951300
22.850000	22.850000	22.850000	22.100000	22.100000	22.100000
9.702049	9.697450	9.240833	8.525891	8.541192	8.561344
10.200231	10.200231	9.822406	9.129412	9.129412	9.129412
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
9.391836	9.372200	9.377724	9.420983	9.428449	9.421167
8.427143	9.397598	8.415256	8.371342	8.361332	8.291955
12.500000	12.500000	12.500000	12.500000	12.500000	12.500000
2.200626	2.193856	2.189137	2.192852	0.799169	2.201509
2.575956	2.557525	2.482334	2.470648	0.837026	2.449526
3.700000	3.700000	3.700000	3.700000	3.700000	3.700000
0.200000	0.200000	0.135844	0.136075	0.136348	0.136612
0.200000	0.200000	0.141187	0.140522	0.140716	0.139321
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
2.000000	1.000000	0.996428	0.997974	0.806111	0.807751
2.000000	1.000000	1.000000	0.998452	0.835383	0.827379
2.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.198008	1.195624	1.195519	0.792603	0.794051	0.794483
1.200000	1.198868	1.200000	0.890484	0.889827	0.877187
1.200000	1.200000	1.200000	1.000000	1.000000	1.000000
0.091684	0.913700	0.091204	0.090967	0.090863	0.090764
0.115007	0.113241	0.109162	0.108289	0.107255	0.105412
0.200000	0.200000	0.200000	0.200000	0.200000	0.200000
1.543152	1.540568	1.538532	1.542839	1.544614	2.522520
2.146650	2.130962	2.000670	1.993384	1.993070	3.048690
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Nine Years (1)

	2014	2013	2012
Joint Vocational Schools (continued)			
Ashtabula Joint Vocational School District			
Residential/Agricultural Real	\$2.451821	\$2.453381	\$2.443098
Commercial/Industrial and Public Utility Real	2.521019	2.508857	2.507312
General Business and Public Utility Personal	4.110000	4.110000	4.110000
Schools			
Berkshire Local School District			
Residential/Agricultural Real	21.255556	21.230674	21.195996
Commercial/Industrial and Public Utility Real	22.385354	22.305339	22.280363
General Business and Public Utility Personal	52.300000	52.300000	52.300000
Cardinal Local School District			
Residential/Agricultural Real	25.342490	25.561321	26.259801
Commercial/Industrial and Public Utility Real	32.301933	32.358800	32.497669
General Business and Public Utility Personal	54.390000	54.630000	55.360000
Chardon Local School District			
Residential/Agricultural Real	38.165655	32.243749	32.178148
Commercial/Industrial and Public Utility Real	45.285240	37.665642	37.100415
General Business and Public Utility Personal	76.780000	70.880000	70.880000
Ledgemont Local School District			
Residential/Agricultural Real	20.124350	20.088457	20.017450
Commercial/Industrial and Public Utility Real	23.869311	23.869311	24.548987
General Business and Public Utility Personal	51.200000	51.200000	51.200000
Newbury Local School District			
Residential/Agricultural Real	37.177968	37.150755	37.113904
Commercial/Industrial and Public Utility Real	37.546846	37.479431	36.692001
General Business and Public Utility Personal	66.590000	66.590000	66.590000
Kenston Local School District			
Residential/Agricultural Real	39.700274	39.470663	39.642168
Commercial/Industrial and Public Utility Real	48.604715	47.980521	47.127299
General Business and Public Utility Personal	86.650000	86.480000	86.690000
West Geauga Local School District			
Residential/Agricultural Real	34.831738	34.788633	34.857478
Commercial/Industrial and Public Utility Real	35.423363	35.275697	35.290919
General Business and Public Utility Personal	55.700000	55.700000	55.840000
Overlapping Districts			
Hunting Valley Village			
Residential/Agricultural Real	5.100000	5.100000	5.100000
Commercial/Industrial and Public Utility Real	5.100000	5.100000	5.100000
General Business and Public Utility Personal	5.100000	5.100000	5.100000
Kirtland Public Library			
Residential/Agricultural Real	1.000000	1.000000	1.000000
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000
General Business and Public Utility Personal	1.000000	1.000000	1.000000

2011	2010	2009	2008	2007	2006
\$2.304526	\$2.128948	\$2.126747	\$2.135443	\$2.135529	\$2.135563
2.343204	2.198091	2.184146	2.220407	2.218562	2.217382
4.110000	4.110000	4.110000	4.110000	4.110000	4.110000
21.053163	21.202090	21.018725	21.022548	21.024391	21.024963
22.746943	22.708789	22.725963	22.696998	22.683554	22.425234
52.300000	52.300000	52.300000	52.300000	52.300000	52.300000
25.889333	25.724677	26.208790	26.254846	23.878283	23.979651
32.652139	32.422007	31.996358	31.949875	30.441884	30.481203
55.270000	55.140000	55.650000	55.650000	55.650000	55.650000
30.825294	30.743357	30.653884	30.769070	30.777226	24.875866
37.790378	37.591249	37.436296	37.154566	37.158779	30.814808
70.880000	70.880000	70.880000	70.880000	70.880000	64.880000
20.043876	20.002320	20.000018	20.000029	20.000023	20.000010
24.858720	24.858563	24.872377	24.807821	24.807821	24.806377
51.200000	51.200000	51.200000	51.200000	51.200000	51.200000
34.948858	34.855421	28.162483	28.166314	28.235701	28.261282
37.360705	37.099892	30.281784	30.286951	30.292346	30.094768
65.990000	65.950000	59.290000	59.290000	59.290000	59.290000
38.231344	38.308769	38.757420	38.858167	39.268560	39.344751
43.651740	43.636268	42.544745	42.748959	43.386781	42.960422
86.270000	86.460000	86.990000	86.990000	87.190000	87.190000
33.687247	32.490305	33.280117	33.236891	33.418103	33.400009
35.021965	33.605574	33.787018	33.650372	33.688586	33.400014
55.820000	54.680000	55.500000	55.500000	55.700000	55.700000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
5.100000	5.100000	5.100000	5.100000	5.100000	5.100000
1.000000	1.000000	0.999144	1.000000	0.000000	0.000000
1.000000	0.998935	1.000000	1.000000	0.000000	0.000000
1.000000	1.000000	1.000000	1.000000	0.000000	0.000000

(continued)

Geauga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Nine Years (1)

	2014	2013	2012
Overlapping Districts (continued)			
Mentor Public Library			
Residential/Agricultural Real	\$2.000000	\$2.000000	\$1.100000
Commercial/Industrial and Public Utility Real	1.990620	2.000000	1.100000
General Business and Public Utility Personal	2.000000	2.000000	1.100000
Lake County Financing District			
Residential/Agricultural Real	2.482501	2.474769	2.260796
Commercial/Industrial and Public Utility Real	4.900000	4.900000	4.615461
General Business and Public Utility Personal	4.900000	4.900000	4.900000
Chagrin Falls E.V.S.D.			
Residential/Agricultural Real	54.448358	54.265225	47.570771
Commercial/Industrial and Public Utility Real	61.837696	61.665321	54.097548
General Business and Public Utility Personal	115.600000	115.600000	107.700000
Riverside L.S.D.			
Residential/Agricultural Real	30.634166	30.612489	28.535483
Commercial/Industrial and Public Utility Real	29.290254	29.440073	26.671163
General Business and Public Utility Personal	54.740000	54.750000	54.290000
Kirtland L.S.D.			
Residential/Agricultural Real	44.288266	44.433242	36.282014
Commercial/Industrial and Public Utility Real	43.727434	43.676079	35.137546
General Business and Public Utility Personal	78.440000	78.690000	72.060000
Madison L.S.D.			
Residential/Agricultural Real	31.292358	31.730023	25.955411
Commercial/Industrial and Public Utility Real	33.204563	33.601318	25.870418
General Business and Public Utility Personal	58.050000	58.580000	54.040000
Mentor E.V.S.D.			
Residential/Agricultural Real	37.794795	38.058132	35.204304
Commercial/Industrial and Public Utility Real	47.550840	47.876741	42.488241
General Business and Public Utility Personal	77.490000	77.800000	76.960000

(1) Information prior to 2006 is not available.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Source: Geauga County Auditor

2011	2010	2009	2008	2007	2006
\$1.100000	\$1.100000	\$1.098926	\$0.434878	\$0.434535	\$0.473603
1.100000	1.095252	1.064891	0.463161	0.459262	0.499536
1.100000	1.100000	1.100000	0.625000	0.625000	0.625000
2.259228	2.256499	2.027473	2.027492	2.034269	2.297237
4.294874	4.256826	4.429467	4.455231	4.414214	4.867072
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
47.326488	48.224517	47.816083	47.461775	39.600449	41.780704
53.604115	54.466875	54.407837	53.095787	44.909619	47.094828
107.700000	108.600000	108.600000	108.300000	100.400000	100.900000
28.412548	28.398127	25.984374	25.955679	26.042496	26.944006
26.408130	26.431678	26.034077	26.017843	26.114442	27.499301
54.170000	54.180000	53.780000	53.750000	53.830000	54.550000
36.409741	36.559240	34.601921	34.535520	34.289764	33.248545
35.255286	35.351497	34.908781	34.823275	34.479691	34.050162
72.200000	72.380000	71.920000	71.840000	71.690000	70.560000
25.919959	26.067887	24.185623	24.144402	24.174498	24.841539
24.460979	24.633493	24.455883	24.595719	24.411270	25.139948
54.020000	54.190000	53.910000	53.910000	53.940000	54.550000
35.846321	35.849491	32.824842	32.654177	32.618470	35.002069
42.976475	42.306150	40.764275	41.489932	41.228424	44.323150
77.610000	77.640000	76.890000	76.700000	76.680000	77.280000

Geauga County, Ohio

*Property Tax Levies and Collections
Last Ten Years (1)
Real and Public Utility Taxes*

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2014	\$28,841,467	\$28,134,974	98%	\$755,797	\$28,890,771
2013	28,619,673	27,940,304	98	747,560	28,687,864
2012	28,486,649	27,717,596	97	878,888	28,596,484
2011	28,795,019	27,822,116	97	856,963	28,679,079
2010	27,404,244	26,557,332	97	845,665	27,402,997
2009	26,312,306	25,353,750	96	637,532	25,991,282
2008	25,839,244	25,019,152	97	780,455	25,799,607
2007	25,636,222	24,800,899	97	667,663	25,468,562
2006	25,215,737	24,492,245	97	716,849	25,209,094
2005	22,756,601	22,144,108	97	749,865	22,893,973

- (1) Does not include General Health District or Park District levies, special districts that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Source: Geauga County Auditor

<u>Percent of Total Collections to Current Tax Levy</u>	<u>Outstanding Delinquent Tax (4)</u>	<u>Percent of Outstanding Delinquent Taxes to Current Tax Levy</u>
100%	\$742,601	2.6%
100	938,394	3.3
100	807,066	2.8
100	1,061,037	3.7
100	987,041	3.6
99	585,817	2.2
100	600,530	1.6
99	413,336	1.6
100	285,911	1.1
101	302,649	1.3

Geauga County, Ohio

Principal Real Property Taxpayers 2014 and 2005

2014		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Shopping Center II LLC	\$12,732,600	0.44%
South Franklin Circle	12,421,400	0.43
WalMart Real Estate	5,750,720	0.20
Great Lakes Cheese Co. Inc.	5,105,070	0.17
Johnsonite Inc	4,246,140	0.14
HD Development of Maryland Inc	4,155,040	0.14
KraftMaid Cabinetry Inc.	4,137,570	0.14
Geauga Lake LLC	4,009,750	0.14
Petronzio Management Co LLC	3,533,220	0.12
R. W. Sidley Inc.	3,125,140	0.11
Totals	\$59,216,650	2.03%
Total Real Property Assessed Valuation	\$2,922,062,430	
2005		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Bainbridge Land Development LLC	\$14,386,560	0.57%
Cedar Fair LP	9,269,620	0.37
Heather Hill Inc	3,559,440	0.15
Kraft Maid Cabinetry Inc	3,298,650	0.13
Petronzio Management	3,051,370	0.12
Maple Leaf Plaza LLC	2,913,020	0.12
Structural North America	2,819,320	0.11
Tanglewood Square	2,555,740	0.10
GPCarrolton 4200 LLC	2,378,570	0.10
WalMart Stores East LP	2,287,960	0.09
Totals	\$46,520,250	1.86%
Total Real Property Assessed Valuation	\$2,504,162,800	

Source: Geauga County Auditor

Geauga County, Ohio

*Principal Public Utility Property Taxpayers
2014 and 2005*

<u>Taxpayer</u>	2014	
	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$65,630,320	80.48%
American Transmission Systems	7,303,590	8.96
East Ohio Gas	5,181,710	6.35
Totals	<u>\$78,115,620</u>	<u>95.79%</u>
Total Public Utility Assessed Valuation	<u>\$81,550,480</u>	
	2005	
<u>Taxpayer</u>	<u>Public Utility Assessed Valuation</u>	<u>Percentage of Public Utility Assessed Valuation</u>
Cleveland Electric Illuminating	\$40,078,820	52.66%
Alltel Telephone Company (Western Reserve Telephone)	14,084,630	18.50
American Transmission Systems, Inc.	5,642,810	7.41
East Ohio Gas Company	3,261,190	4.28
Ohio Bell Telephone Company	2,483,570	3.26
Totals	<u>\$65,551,020</u>	<u>86.12%</u>
Total Public Utility Assessed Valuation	<u>\$76,114,040</u>	

Source: Geauga County Auditor

Geauga County, Ohio

*Ratio of General Bonded Debt to Estimated True Values of Taxable Property
And Bonded Debt Per Capita
Last Ten Years*

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2014	94,295	\$8,441,420,800	\$325,000	0.0039%	\$3.45
2013	93,972	8,412,168,019	390,000	0.0046	4.15
2012	93,680	8,405,196,835	455,000	0.0054	4.86
2011	93,228	8,725,845,523	520,000	0.0060	5.58
2010	93,389	8,657,912,493	585,000	0.0068	6.26
2009	99,060	8,613,969,089	650,000	0.0075	6.56
2008	94,753	9,289,893,510	0	0.0000	0.00
2007	94,696	9,091,380,807	0	0.0000	0.00
2006	94,577	9,106,707,165	235,000	0.0026	2.48
2005	94,323	8,061,815,284	455,000	0.0056	4.82

(1) Ohio Department of Development populations estimates

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Geauga County Auditor

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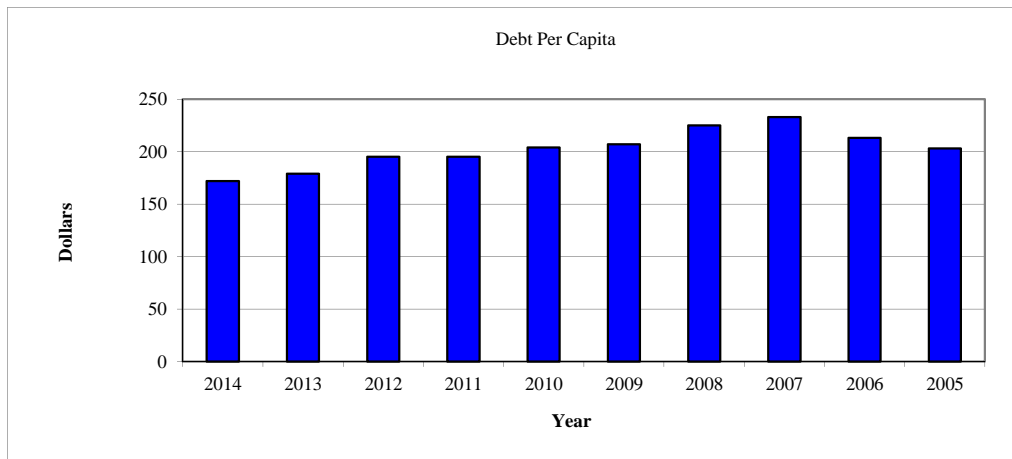
Geauga County, Ohio

*Ratio of Outstanding Debt to
Total Personal Income and Debt per Capita
Last Ten Years*

Year	Governmental Activities					General Obligation Bonds
	General Obligation Bonds	Special Assessment Bonds	Notes	Capital Leases	OPWC Loans	
2014	\$325,000	\$683,074	\$0	\$37,645	\$0	\$0
2013	390,000	911,768	0	51,062	0	0
2012	455,000	1,284,922	0	61,945	0	0
2011	520,000	1,637,562	0	26,976	0	0
2010	585,000	1,974,714	0	17,619	0	0
2009	650,000	2,291,402	180,000	22,253	15,000	0
2008	0	2,592,649	200,000	0	270,000	0
2007	0	2,873,478	290,000	16,172	0	0
2006	235,000	3,138,909	400,000	43,765	0	0
2005	455,000	3,388,962	600,000	0	0	65,000

(1) Personal Income and Population can be found on S-40

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Revenue Bonds	OPWC Loans	OWDA Loans			
\$4,104,301	\$856,755	\$10,152,811	\$16,159,586	0.31%	\$171
3,354,000	926,474	11,198,153	16,831,457	0.33	179
3,403,000	996,193	12,069,114	18,270,174	0.38	195
3,446,000	750,912	11,824,536	18,205,986	0.41	195
3,484,000	236,251	12,726,809	19,024,393	0.43	204
3,522,000	262,501	13,518,819	20,461,975	0.43	207
129,000	288,751	17,851,677	21,332,077	0.47	225
136,000	315,001	18,412,542	22,043,193	0.50	233
143,000	341,251	15,878,044	20,179,969	0.48	213
150,000	367,500	14,080,323	19,106,785	0.49	203



Geauga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt December 31, 2014

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Geauga County
The County			
General Obligation Bonds	\$325,000	100.00 %	\$325,000
Special Assessment Bonds	683,074	100.00	683,074
Capital Leases	37,645	100.00	37,645
<i>Total County</i>	<u>1,045,719</u>		<u>1,045,719</u>
Overlapping			
All Cities wholly within County	5,135,000	100.00	5,135,000
All Townships wholly within County	1,265,000	100.00	1,265,000
All School Districts (S.D.) wholly within County	34,270,000	100.00	34,270,000
Cardinal Local S.D.	7,530,000	98.73	7,434,369
Chagrin Falls Exempted Village Local S.D.	19,489,521	36.98	7,207,225
Kirtland Local S.D.	13,268,419	0.74	98,186
Madison Local S.D.	23,591,852	0.40	94,367
Mentor Exempted Village Local S.D.	1,166,666	0.29	3,383
Riverside Local S.D.	800,000	0.44	3,520
Auburn Career Center JVSD	4,365,000	48.03	2,096,510
Hunting Valley Village	5,250,000	11.40	598,500
Geauga Trumbull Joint Solid Waste District	550,000	48.67	267,685
<i>Total Overlapping</i>	<u>116,681,458</u>		<u>58,473,743</u>
Total Applicable to Geauga County	<u>\$117,727,177</u>		<u>\$59,519,462</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2014 tax year 2015 collection.

Source: Geauga County Auditor

Geauga County, Ohio

*Pledged Revenue Coverage
Water Resources Fund
Last Ten Years*

Year	Gross Revenues (1)	Operating Expenses Net of Depreciation	Net Revenue Available For Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2014	\$7,247,626	\$4,849,276	\$2,398,350	\$1,970,061	\$437,375	\$2,407,436	1.00
2013	6,859,879	4,841,859	2,018,020	989,680	457,529	1,447,209	1.39
2012	6,675,826	4,380,147	2,295,679	1,048,780	474,592	1,523,372	1.51
2011	5,990,785	4,567,462	1,423,323	994,992	486,993	1,481,985	0.96
2010	6,709,767	4,337,010	2,372,757	856,260	442,291	1,298,551	1.83
2009	6,039,773	5,250,925	788,848	4,482,350	386,554	4,868,904	0.16
2008	6,151,540	3,409,135	2,742,405	893,348	414,704	1,308,052	2.10
2007	7,544,173	6,387,284	1,156,889	413,286	146,206	559,492	2.07
2006	5,875,607	9,539,666	(3,664,059)	7,000	7,500	14,500	(252.69)
2005	5,844,106	11,045,629	(5,201,523)	6,000	7,800	13,800	(376.92)

(1) Revenues include interest, operating grants, refunding revenue bond proceeds and transfers, in accordance with the debt agreements.

Note: During 2007, the County implemented GASB 48 "Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfer of Assets and Future Revenues".

Source: Geauga County Auditor

Geauga County, Ohio

Computation of Legal Debt Margin Last Ten Years

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,003,612,910	\$3,003,612,910	\$2,988,956,700	\$2,988,956,700
Debt Limitation	\$73,590,323	\$30,036,129	\$73,223,918	\$29,889,567
Total Outstanding Debt:				
Bonds:				
Revenue	4,104,301	4,104,301	3,354,000	3,354,000
General Obligation	325,000	325,000	390,000	390,000
Special Assessments	683,074	683,074	911,768	911,768
OWDA Loans	10,152,811	10,152,811	11,198,153	11,198,153
Notes	3,000,000	3,000,000	4,000,000	4,000,000
OPWC Loan	856,755	856,755	926,474	926,474
Total	19,121,941	19,121,941	20,780,395	20,780,395
Exemptions:				
Self-supporting Debt	10,152,811	10,152,811	11,198,153	11,198,153
Special Assessments	683,074	683,074	911,768	911,768
OPWC Loan	856,755	856,755	926,474	926,474
Debt Service Fund Balance	1,670,667	1,670,667	2,128,478	2,128,478
Total	13,363,307	13,363,307	15,164,873	15,164,873
Net Debt	5,758,634	5,758,634	5,615,522	5,615,522
Total Legal Debt Margin	\$67,831,689	\$24,277,495	\$67,608,396	\$24,274,045
Legal Debt Margin as a Percentage of the Debt Limit	92.17%		92.33%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		67,590,323		67,223,918
		<u>\$73,590,323</u>		<u>\$73,223,918</u>
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2012		2011		2010	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$2,982,830,720</u>	<u>\$2,982,830,720</u>	<u>\$3,093,577,320</u>	<u>\$3,093,577,320</u>	<u>\$3,068,940,690</u>	<u>\$3,068,940,690</u>
\$73,070,768	\$29,828,307	\$75,839,433	\$30,935,773	\$75,223,517	\$30,689,407
3,403,000	3,403,000	3,446,000	3,446,000	3,484,000	3,484,000
455,000	455,000	520,000	520,000	585,000	585,000
1,284,922	1,284,922	1,637,562	1,637,562	1,974,714	1,974,714
12,069,114	12,069,114	11,824,536	11,824,536	12,726,809	12,726,809
5,500,000	5,500,000	2,000,000	2,000,000	2,680,000	2,680,000
996,193	996,193	750,912	750,912	236,251	236,251
<u>23,708,229</u>	<u>23,708,229</u>	<u>20,179,010</u>	<u>20,179,010</u>	<u>21,686,774</u>	<u>21,686,774</u>
12,069,114	12,069,114	11,824,536	11,824,536	12,726,809	12,726,809
1,284,922	1,284,922	1,637,562	1,637,562	1,974,714	1,974,714
996,193	996,193	750,912	750,912	236,251	236,251
3,159,470	3,159,470	1,651,229	1,651,229	1,512,700	1,512,700
<u>17,509,699</u>	<u>17,509,699</u>	<u>15,864,239</u>	<u>15,864,239</u>	<u>16,450,474</u>	<u>16,450,474</u>
6,198,530	6,198,530	4,314,771	4,314,771	5,236,300	5,236,300
<u>\$66,872,238</u>	<u>\$23,629,777</u>	<u>\$71,524,662</u>	<u>\$26,621,002</u>	<u>\$69,987,217</u>	<u>\$25,453,107</u>
<u>91.52%</u>		<u>94.31%</u>		<u>93.04%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>67,070,768</u>		<u>69,839,433</u>		<u>69,223,517</u>
	<u>\$73,070,768</u>		<u>\$75,839,433</u>		<u>\$75,223,517</u>

(continued)

Geauga County, Ohio

Computation of Legal Debt Margin (continued) Last Ten Years

	2009		2008	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	\$3,050,600,780	\$3,050,600,780	\$3,057,814,960	\$3,057,814,960
Debt Limitation	\$74,765,020	\$30,506,008	\$74,945,374	\$30,578,150
Total Outstanding Debt:				
Bonds:				
Revenue	3,522,000	3,522,000	129,000	129,000
General Obligation	650,000	650,000	0	0
Special Assessments	2,291,402	2,291,402	2,592,649	2,592,649
OWDA Loans	13,518,819	13,518,819	17,851,677	17,851,677
Notes	3,380,000	3,380,000	4,980,000	4,980,000
OPWC Loan	277,501	277,501	558,751	558,751
Total	23,639,722	23,639,722	26,112,077	26,112,077
Exemptions:				
Self-supporting Debt	13,518,819	13,518,819	17,851,677	17,851,677
Special Assessments	2,291,402	2,291,402	2,592,649	2,592,649
OPWC Loan	262,501	262,501	288,751	288,751
Debt Service Fund Balance	2,145,479	2,145,479	1,396,428	1,396,428
Total	18,218,201	18,218,201	22,129,505	22,129,505
Net Debt	5,421,521	5,421,521	3,982,572	3,982,572
Total Legal Debt Margin	\$69,343,499	\$25,084,487	\$70,962,802	\$26,595,578
Legal Debt Margin as a Percentage of the Debt Limit	92.75%		94.69%	
(1) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		68,765,020		68,945,374
		\$74,765,020		\$74,945,374
(2) The Debt Limitation equals 1% of assessed value.				

Source: Geauga County Auditor

2007		2006		2005	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$3,058,711,930</u>	<u>\$3,058,711,930</u>	<u>\$3,085,394,810</u>	<u>\$3,085,394,810</u>	<u>\$2,734,133,940</u>	<u>\$2,734,133,940</u>
\$74,967,798	\$30,587,119	\$75,634,870	\$30,853,948	\$66,853,349	\$27,341,339
136,000	136,000	143,000	143,000	150,000	150,000
0	0	235,000	235,000	520,000	520,000
2,873,478	2,873,478	3,138,909	3,138,909	3,388,962	3,388,962
18,412,542	18,412,542	15,878,044	15,878,044	14,080,314	14,080,314
7,345,000	7,345,000	9,000,000	9,000,000	10,650,000	10,650,000
315,001	315,001	341,251	341,251	367,500	367,500
<u>29,082,021</u>	<u>29,082,021</u>	<u>28,736,204</u>	<u>28,736,204</u>	<u>29,156,776</u>	<u>29,156,776</u>
18,412,542	18,412,542	16,113,044	16,113,044	14,600,314	14,600,314
2,873,478	2,873,478	3,138,909	3,138,909	3,388,962	3,388,962
315,001	315,001	341,251	341,251	367,500	367,500
1,702,748	1,702,748	889,674	889,674	768,433	768,433
<u>23,303,769</u>	<u>23,303,769</u>	<u>20,482,878</u>	<u>20,482,878</u>	<u>19,125,209</u>	<u>19,125,209</u>
<u>5,778,252</u>	<u>5,778,252</u>	<u>8,253,326</u>	<u>8,253,326</u>	<u>10,031,567</u>	<u>10,031,567</u>
<u>\$69,189,546</u>	<u>\$24,808,867</u>	<u>\$67,381,544</u>	<u>\$22,600,622</u>	<u>\$56,821,783</u>	<u>\$17,309,773</u>
<u>92.29%</u>		<u>89.09%</u>		<u>84.99%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	68,967,798		69,634,870		60,853,349
	<u>\$74,967,798</u>		<u>\$75,634,870</u>		<u>\$66,853,349</u>

Geauga County, Ohio

Demographic Statistics Last Ten Years

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita</u>	<u>Total Public School Enrollment</u>
2014	94,295	\$5,202,991,000	\$55,178	11,092
2013	93,972	5,071,628,000	53,970	11,867
2012	93,680	4,770,039,000	50,918	11,867
2011	93,228	4,459,139,000	47,830	12,000
2010	93,389	4,398,294,000	47,096	12,270
2009	99,060	4,708,321,004	47,530	12,270
2008	94,753	4,539,546,000	45,939	12,465
2007	94,696	4,448,772,000	46,980	12,657
2006	94,577	4,229,908,000	44,724	12,987
2005	94,323	3,884,480,000	41,183	13,226

(1) Ohio Department of Development populations estimates

(2) US Department of Commerce, Bureau of Economic Analysis estimates

(3) Ohio Job & Family Services, Office of Workforce Development

Sources: Geauga County Auditor

Population Density (Persons/Sq Mi.)	Average Unemployment Rates (3)		
	Geauga	Ohio	US
233.4	5.1	5.7	6.2
232.6	6.4	7.4	7.4
231.9	6.0	7.2	8.1
230.8	6.5	8.6	8.9
231.2	7.6	9.6	9.4
245.2	7.5	10.2	9.3
234.5	5.4	6.5	5.8
234.4	4.9	5.6	4.6
234.1	4.4	5.4	4.6
233.5	4.8	5.9	5.1

Geauga County, Ohio

Ten Largest Employers 2014 and 2005

2014				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid Cabinetry Inc./Masco Corp.	Manufacturer	1969	1,263	2.56%
Geauga County	Government	1806	961	1.94
University Hospital Health Systems	Hospital/Health Care	1930	954	1.93
WalMart	(a) Retailer	1962*	720	1.46
Great Lakes Cheese	Cheese Packager	1958	580	1.18
Dillen Products	Manufacturer	1985	551	1.12
Kenston Local School District	School District	---	544	1.10
Giant Eagle	(b) Retailer	1931*	457	0.92
Chardon Local School District	School District	---	452	0.91
West Geauga Local School District	School District	---	317	0.64
Total			6,799	13.76%
Total County Civilian Workforce			49,400	

2005				
Employer	Nature of Business	Established Date	Number of Employees	Percent of County
Kraftmaid, Inc.	Manufacturer	1969	3,185	6.32%
Six Flags, Inc.	Amusement Park	(1) 1890	1,935	3.84
Geauga County	Government	1806	1,073	2.13
University Hospital Health Systems	Hospital/Health Care	1936	875	1.74
Great Lakes Cheese	Cheese Packager	1958	566	1.12
Dillen Products	Manufacturer	1985	511	1.01
Kenston Local School District	School District	---	452	0.90
Chardon Local School District	School District	---	461	0.91
WalMart - Middlefield	Retailer	2005	340	0.68
Duramax, Inc.	Manufacturer	1895	317	0.63
Total			9,715	19.28%
Total County Civilian Workforce			50,400	

(a) Includes Bainbridge, Chardon, and Middlefield locations

(b) Includes Bainbridge, Chardon, Chesterland, and Middlefield locations

(1) Includes seasonal employees, Cedar fair purchased Six Flags in 2004 and turned it into a Waterpark

* Indicates date national entity began

Sources: Human Resource Departments

Ohio Department of Job and Family Services, Labor Market Information

Geauga County, Ohio

Construction, Bank Deposits and Property Values Last Ten Years

Year	New Construction (1)			Total New Construction	Bank Deposits	Real Property Value		
	Agricultural/ Residential	Commercial/ Industrial	Commercial/ Industrial			Agricultural/ Residential	Commercial/ Industrial/PU	Tax Exempt (3)
2014 (2)	\$18,658,290	\$2,823,840	\$21,482,130	\$1,683,085,000	\$2,619,766,110	\$335,519,960	\$245,771,930	
2013	16,039,070	2,177,560	18,216,630	759,520,000	2,587,968,450	330,876,780	248,175,740	
2012	13,822,300	632,640	14,454,940	754,396,000	2,578,288,810	336,452,520	251,072,840	
2011	13,833,330	1,873,590	15,706,920	761,040,000	2,575,693,510	339,042,100	253,860,220	
2010	11,635,310	24,073,340	35,708,650	666,470,000	2,682,868,720	345,071,580	226,016,000	
2009	24,651,210	4,563,200	29,214,410	641,027,000	2,682,149,530	322,582,180	224,968,420	
2008	32,925,590	4,509,830	37,435,420	663,594,000	2,666,416,570	324,889,480	215,301,900	
2007	40,664,810	12,811,470	53,476,280	324,971,000	2,630,914,310	321,041,970	215,301,900	
2006	43,994,870	7,823,600	51,818,470	279,315,000	2,585,651,110	307,841,430	206,767,300	
2005	42,557,890	4,708,430	47,266,320	249,799,000	2,540,106,600	305,797,400	176,025,940	

(1) Represents assessed value to the extent construction was completed at the tax lien date

(2) Represents the 2014 tax year 2015 collection year.

(3) Tax exempt value is not included in agricultural/residential and commercial/industrial values

Sources: Geauga County Auditor
Federal Reserve Bank - Cleveland, Ohio

Geauga County, Ohio

County Government Employees Last Ten Years

	2014	2013	2012	2011
Government Activities				
Legislative and Executive				
General	107	115	122	100
Real Estate Assessment	21	23	16	19
Delinquent Tax Collector	11	25	12	9
Community Development Admin.	4	3	4	4
Judicial				
General	70	75	60	61
Law Library	1	1	1	1
Common Pleas Mediation	3	3	3	2
Certificate of Title	9	9	8	8
CASA	5	3	4	4
Intensive Supervision	2	3	3	2
Care and Custody	1	4	5	5
Court Technology	2	2	1	2
Pre-sentence Investigation Reporting	1	1	1	1
Public Safety				
General	170	169	155	157
911 Program	11	8	9	9
800 System Communication	2	2	2	2
Youth Center	0	0	0	0
Victim Witness	1	1	1	1
Education and Enforcement	0	0	0	0
D.A.R.E.	2	2	2	2
Miscellaneous	10	9	10	7
Public Works				
General	3	4	3	3
Motor Vehicle and Gas Tax	53	58	60	59
Human Services				
General	9	8	8	8
Developmental Disabilities	140	174	205	246
Child Support Enforcement	14	13	11	13
Transportation Administration	28	26	27	25
Aging	34	35	33	33
County Home	15	15	18	18
Public Assistance	67	70	69	71
Health Services				
Mental Health	5	5	5	5
Dog and Kennel	4	4	4	4
Business-Type Activities				
Water Resources	38	35	34	33
Water District	3	1	2	2
Storm Water	1	1	1	1
Agencies	114	117	107	104
TOTALS	961	1,024	1,006	1,021

All employees (full and part-time) are counted at 1.0 as of December 31.
Source: Geauga County Payroll

2010	2009	2008	2007	2006	2005
98	102	109	105	100	94
21	12	19	18	18	17
10	8	8	4	4	2
4	4	6	5	4	4
66	68	67	69	64	62
1	0	0	0	0	0
1	0	0	0	0	0
8	6	7	7	7	7
4	5	5	4	5	5
2	2	2	2	2	2
4	4	4	6	4	5
2	2	2	2	2	2
2	2	2	2	2	2
167	169	166	171	162	156
9	2	9	0	3	4
2	2	2	1	1	4
0	0	0	17	19	16
1	1	1	2	2	2
1	1	1	1	1	1
2	0	2	2	0	2
7	6	6	8	6	8
3	3	3	3	3	3
58	59	56	58	58	59
8	8	8	8	7	8
275	285	281	300	308	300
13	13	13	13	13	13
29	26	26	27	23	27
32	29	30	31	32	33
17	17	17	18	17	16
72	73	71	72	61	63
5	5	5	5	5	5
4	5	5	4	4	3
34	34	36	36	35	34
3	3	3	3	3	3
1	1	1	1	1	1
106	125	109	113	112	113
1,072	1,082	1,082	1,118	1,088	1,076

Geauga County, Ohio

Capital Asset Statistics by Function/Program Last Ten Years

	2014	2013	2012	2011
Government Activities				
General Government				
Legislative and Executive				
Auditor's Vehicles	2	2	2	2
Commissioner's Vehicles	1	1	1	1
Prosecutor's Vehicles	0	1	1	1
Maintenance Vehicles	7	7	6	7
Commissioner Owned Buildings	45	45	45	45
Square footage of County Administration Buildings	108,848	108,848	108,848	108,848
Judicial				
Juvenile Court Vehicles	1	1	1	1
Care and Custody Vehicles	1	1	1	1
Square footage of County Administration Buildings	19,835	19,835	19,835	19,835
Public Safety				
Building Department Vehicles	4	4	4	4
Coroner's Vehicles	1	0	1	1
Sheriff's Vehicles	79	83	75	82
Square footage of Safety Center	87,237	87,237	87,237	87,237
Square footage of Post 2 Facility	13,030	13,030	13,030	13,030
911 Program Vehicles	0	0	0	0
Youth Center Vehicles	0	0	0	0
Square footage of Youth Center	4,646	4,646	4,646	4,646
Public Works				
Number of Bridges	187	188	188	186
Lane Miles of Bridges	235.6	234.8	234.8	227.6
Engineer's Vehicles	49	49	54	53
Square footage of County Engineer's facilities	64,616	64,616	64,616	64,616
Human Services				
Veterans Service's Vehicles	1	1	1	1
Developmental Disabilities Vehicles	25	29	27	27
Square footage of GCBDD Facilities	119,991	119,991	119,991	119,991
Children's Services Levy Vehicles	3	3	5	5
Child Support Enforcement Vehicles	2	1	1	1
Transportation Administration Vehicles	24	26	21	21
Square footage of Transportation Facility	187,630	18,630	18,630	18,630
Aging Department Vehicles	12	10	9	7
Square footage of Senior Center	26,358	26,358	26,358	26,358
County Home Vehicles	0	0	2	2
Square footage of County Home	16,770	16,770	16,770	16,770
Public Assistance Vehicles	8	8	5	5
Square footage of JFS Administration Building	18,486	18,486	18,486	18,486
Health Services				
Dog and Kennel Vehicles	3	2	2	2
Square footage of Animal Shelter	2,562	2,562	2,562	2,562
Mental Health Vehicles	1	1	1	1
Square footage of Ravenwood	9,654	9,654	9,354	9,354
Square footage of Mental Health Apartment Complex	8,972	0	0	0

2010	2009	2008	2007	2006	2005
2	3	3	2	0	0
1	1	1	1	1	1
1	1	1	1	1	1
7	7	7	7	7	6
45	45	45	45	45	45
108,848	108,848	108,848	108,848	108,848	108,848
1	1	1	1	1	1
1	1	1	1	1	1
19,835	19,835	19,835	19,835	19,835	19,835
4	4	4	4	4	4
1	1	1	1	1	1
75	73	77	69	69	56
87,237	87,237	87,237	87,237	87,237	87,237
13,030	13,030	13,030	13,030	13,030	13,030
0	0	0	0	1	1
0	0	0	1	1	1
4,646	4,646	4,646	4,646	4,646	4,646
186	186	186	186	186	186
227.6	227.6	227.6	227.6	227.6	227.6
52	51	50	48	49	49
64,616	64,616	64,616	64,616	64,616	64,616
1	1	1	1	1	1
26	25	24	24	31	30
119,991	119,991	119,991	119,991	119,991	119,991
4	4	2	2	2	1
1	1	1	1	1	1
23	23	24	21	21	21
18,630	18,630	18,630	18,630	18,630	18,630
5	5	5	5	4	5
26,358	26,358	26,358	26,358	26,358	26,358
1	1	1	1	1	1
16,770	16,770	16,770	16,770	16,770	16,770
6	6	6	6	7	7
18,486	18,486	18,486	18,486	18,486	18,486
2	2	3	2	2	2
2,562	2,562	2,562	2,562	2,562	2,562
1	1	1	1	1	1
9,354	9,354	9,354	9,354	9,354	9,354
0	0	0	0	0	0

(continued)

Geauga County, Ohio

Capital Asset Statistics by Function/Program (continued) Last Ten Years

	2014	2013	2012	2011
<i>Business-Type Activities</i>				
Water Resources Vehicles	38	38	38	36
Water Resources Owned Buildings	1	1	1	1
Number of Wastewater Facilities Maintained	62	62	62	62
Square footage of Water Resource Garage	20,170	20,170	20,170	20,170
Square footage of Infirmary Laboratory Facility	4,374	4,374	4,374	4,374
Water District Vehicles	4	3	4	5
Number of Water Facilities Maintained	6	6	6	6
<i>Agencies</i>				
Emergency Management Vehicles	2	2	2	2

Source: Geauga County Capital Asset Records

2010	2009	2008	2007	2006	2005
38	36	35	35	34	34
1	1	1	1	1	1
58	56	56	56	56	56
20,170	20,170	20,170	20,170	20,170	20,170
4,374	4,374	4,374	4,374	4,374	4,374
5	5	5	6	5	4
6	6	6	6	6	6
2	2	2	2	3	3

Geauga County, Ohio

Operating Indicators by Function/Program Last Nine Years (1)

	2014	2013	2012
Government Activities			
Legislative and Executive			
Auditor			
Parcels Transferred	3,262	3,161	2,991
Accounting Warrants (checks) Issued (#)	25,223	25,030	23,237
Accounting Warrants (checks) Issued (\$)	\$224,964,199	\$224,069,215	\$243,224,022
Board of Elections			
Registered Voters	64,248	63,501	66,849
Voter Turnout in November	31,737	22,751	51,806
Percentage of Voter Turnout	49.40 %	35.83 %	77.50 %
Recorder			
Deeds Filed	2,824	3,582	3,281
Mortgages Filed	4,603	4,899	5,012
Judicial			
Common Pleas Court Cases			
Civil	716	809	909
Criminal	230	222	171
Domestic	329	343	375
Felony Indictments	230	222	171
Judgment Liens	2,212	2,305	2,338
Public Safety - Sheriff's Department Activity			
Phone Calls Received by Communications Center	81,834	76,680	112,779
Traffic Citations Issued	1,552	1,743	1,757
Operating a Motor Vehicle while			
Intoxicated (OMVI) Arrests	157	173	230
Criminal Cases Processed	2,123	2,628	2,008
Domestic Violence Arrests	89	110	81
Drug Offenses	285	165	157
Juvenile Offenses	157	158	202
Assaults	53	55	71
Vehicular Homicide	0	0	0
Total Beds in the Safety Center	182	182	182
Inmates Received and Processed	2,349	2,569	3,055
Total Meals Served	141,598	126,884	138,026
Health Services - Dog and Kennel			
Dogs Licensed	12,157	12,281	12,814
Number of Penalties Assessed	658	671	773
Replacement Tags Issued	26	32	49
Kennels	30	29	39
Number of Kennel Penalties Assessed	7	1	1
Business-Type Activities			
Water Resources			
Sewer Customer Accounts	7,797	7,542	7,542
Gallons of Wastewater Treated	740,000,000	737,000,000	718,000,000
Miles of Sewer Lines Maintained	133	133	132
Facilities Maintained	62	62	62
Water District			
Water Customer Accounts	752	721	707
Miles of Water Lines Maintained	30	29	29
Facilities Maintained	6	6	6

(1) Information prior to 2006 is not available.

Sources: Various Geauga County Departments

2011	2010	2009	2008	2007	2006
2,780	2,565	2,689	2,912	4,077	4,508
25,274	26,483	27,156	28,091	28,518	28,874
\$489,318,259	\$490,087,568	\$493,968,824	\$492,136,017	\$504,712,133	\$486,599,560
64,117	65,507	64,064	66,715	64,071	63,288
36,532	38,101	32,696	51,674	24,161	40,853
56.98 %	58.16 %	51.04 %	77.45 %	37.71 %	64.55 %
3,022	2,756	2,348	2,601	3,113	4,114
4,333	4,221	4,708	4,216	5,919	7,195
1,002	1,165	1,149	1,074	1,043	1,000
184	181	151	178	176	186
368	390	422	393	401	398
177	171	144	165	180	182
2,603	2,619	2,529	2,872	1,953	2,712
96,425	115,686	82,354	144,375	139,375	141,121
2,270	2,732	2,801	2,266	2,861	3,628
269	207	206	206	262	245
2,251	2,091	1,888	1,306	772	1,635
82	57	76	97	183	69
45	82	177	163	107	125
36	173	269	120	274	146
74	228	82	56	51	45
0	2	0	2	0	1
182	182	182	182	182	182
1,373	1,277	1,446	1,884	6,662	2,920
68,758	56,677	59,187	111,911	129,146	97,005
13,075	12,993	12,885	12,685	13,491	13,503
708	943	986	608	1,119	638
62	55	40	49	42	59
49	49	58	80	410	480
3	1	5	3	1	6
7,653	7,522	7,474	7,240	7,193	5,400
847,000,000	696,000,000	708,000,000	775,400,000	743,000,000	700,000,000
132	132	130	122	135	130
62	58	56	56	56	54
724	644	606	521	541	600
29	29	27	24	32	30
6	6	6	6	6	6

Geauga County, Ohio

Miscellaneous Statistics

December 31, 2014

Date of Incorporation	1806
29th Populated County in the State (88 Counties in Ohio)	
County Seat	Chardon, Ohio
Area - Square Miles	404
Number of Political Subdivisions Located in the County	
Villages	4
Townships	16
City	1
School Districts	7
Vocational School	1
University: Kent State-Burton Branch	1
Road Mileage (1)	
U.S. Highways	56.6
State Highways	137.6
County Highways	236.3
Communications	
1 Radio Stations - WKHR - FM 91.5	
1 Television Station - Geauga TV	
2 Newspapers - Geauga County Maple Leaf Gauga Times Courier	

(continued)

Sources:

(1) Ohio Department of Transportation.

All other information obtained from County records.

Geauga County, Ohio

Miscellaneous Statistics (continued)
December 31, 2014

















Geauga County's Agriculture		
Number of Farms	959	
Average Size of Farm	70	Acres
Land in Farms	66,809	Acres
Livestock Numbers on Farms		
Dairy Cattle and Calves	5,322	Head
Beef Cattle and Calves	1,142	Head
Hogs and Pigs	587	Head
Crops Raised		
Corn for Grain	5,485	Acres
All Hay	14,178	Acres
Oats	1,236	Acres
Soybean	2,981	Acres
Agricultural Products Produced/Sold		
Dairy Products	\$16,994,000	
Cattle	\$3,735,000	
Hogs and Pigs	\$154,000	
Corn for Grain	754,819	Bushels
Hay	29,422	Ton
Oats	121,076	Bushels
Soybean	158,730	Bushels
Maple Syrup	35,268	Gallons
Nursery/Greenhouse	\$5,660,000	
Fruits and Vegetables	\$3,171,000	
Number of Farms		
2012	959	
2007	888	
2002	975	
1987	740	

NOTE: Agriculture continues to be a changing, dynamic industry in Geauga County, affected by weather, prices and population shifts. Increased interest is noted in growing and marketing more intensive crops, such as fruits and vegetables. The County is unique in both its agriculture and population mix.

Source: United States Department of Agriculture 2012 Census

Geauga County, Ohio

Townships, Villages, and City within the County

			 Thompson 1817
	 Chardon 1816	 Hambden 1811	 Montville 1822
Aquilla Village 1680 Burton Village 1895 Chardon City 1851 Hunting Valley Village 1924 Middlefield Village 1901 South Russell Village 1923	 Chester 1816	 Munson 1816	 Claridon 1817
	 Huntsburg 1821		
	 Russell 1827	 Newbury 1817	 Burton 1806
	 Middlefield 1817		
	 Bainbridge 1817	 Auburn 1827	 Troy 1820
			 Parkman 1817

Geauga County, Ohio was incorporated March 1, 1806.
The following Auditors have served the people of Geauga County.

Name	Term
Edward Paine, Jr.	1806
Orestes K. Hawley	1806-1807
Abraham Tappen	1807-1810
Nehemiah King	1810-1811
Jedeidiah Beard	1811-1818
Ralph Cowles	1818-1821
Eleazer Paine	1821-1827
Ralph Cowles	1827-1835
William Kerr	1835-1839
Ralph Cowles	1839-1845
William K. Williston	1845-1851
Marsh Smith	1851-1857
C.C. Fields	1857-1865
Abram P. Tilden	1865-1873
Milton L. Maynard	1873-1877
William Howard	1877-1887
Sylvester D. Hollenbeck	1887-1899
Wallace W. Hull	1899-1909
H.A. Cowles	1909-1913
A.A. Fowler	1913-1917
H.E. Leachy	1917-1923
Ethel L. Thrasher	1923-1943
Wilma F. Kronk	1943-1968
Helen K. Frank	1968-1979
Richard J. Makowski	1979-1995
Tracy A. Jemison	1995 - 2008
Frank J. Gliha	2009 - Present

